

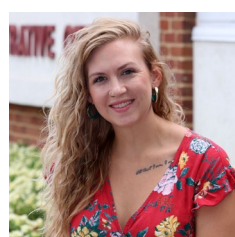
# Salem City Schools

510 S. College Avenue

Salem, Virginia 24153

2020 – 2021 Budget

[www.salem.k12.va.us](http://www.salem.k12.va.us)



*Salem City Schools does not unlawfully discriminate on the basis of race, color, national origin, disability, gender, or age in employment or in its educational programs and activities.*

## Executive Summary

Principal Officials .....	3
Superintendent's Budget Message .....	4
Executive Summary .....	9
Budget Award .....	37

## Organizational

Geographic Area and Location .....	41
Organization and Management Structure .....	41
Organizational Chart .....	43
Facilities .....	44
Vision Statement .....	45
Mission Statement .....	45
Division Goals and Objectives .....	45
Comprehensive Plan Goals .....	47
Budget Development Process .....	50
Budget Development Calendar .....	53
Budget Administration Process .....	54
School Board Policy .....	55

## Financial

Financial Structure .....	61
Significant Trends and Assumptions .....	68
Budget Summary - All Funds .....	76
Budget Summary by Fund .....	77
General Fund Revenues per Pupil .....	84
General Fund Revenues .....	85
General Fund Expenditures Per Pupil .....	90
General Fund Expenditures Summary by Department .....	91
General Fund Expenditures by State Category .....	96

### General Fund Expenditures

Central Instruction .....	101
Salem High School .....	121
Andrew Lewis Middle School .....	133
G. W. Carver Elementary School .....	143
West Salem Elementary School .....	153
South Salem Elementary School .....	161
East Salem Elementary School .....	169
Other .....	179

### Other School Funds

Grant Fund .....	195
Cafeteria Fund .....	223
Capital Improvement Plan .....	239

## Informational

Student Enrollment Projection Methodology .....	245
Student Enrollment Trends .....	246
Student Enrollment .....	247
Student Enrollment by School .....	248
Non-Residents Enrollment .....	249
Student Demographics .....	250
Graduating Class Statistics .....	251
School Accreditation .....	252
Standards of Learning Test Scores .....	253
Standards of Learning (SOL) Comparison by School Divisions .....	255
Student Sub-Group Comparison by School Divisions .....	258
Dropout Statistics .....	259
Parent/Student Surveys .....	260
Number of Students Receiving Free or Reduced Lunch .....	264
Teacher Base Salaries .....	265
Full Time Equivalent (FTE) Positions .....	266
Fund Balance .....	267
Composite Index .....	268
Local Appropriation .....	269
Required Local Match .....	270
Actual Per Pupil Cost .....	271
 <u>City of Salem, Virginia</u>	
Outstanding Debt Issuances Funded by Local Government .....	272
Assessed Value and Actual Value of Taxable Property .....	273
Property Tax Levies and Collections .....	274
Demographic Data .....	275
Glossary of Terms .....	276
 Compensation Plan .....	 285



## Organization of the Budget Document

The approved budget document's format presents the school division's budget and pertinent information in an organized and comprehensive document to facilitate the reader's knowledge of the school division's budget development, management, and processes. It includes financial information for the current budget year and financial information from the previous fiscal years.

The document's format follows the standards set forth by the Association of School Business Officials International Meritorious Budget Award Program. The purpose of this budget document is to provide policy information, serve as an operational guide and financial plan, and is a comprehensive communication tool for the school division's stakeholders: students, parents, staff, constituents, and elected officials.

The document contains four major sections as listed and defined below.

The **Executive Summary** is the first major section of the school budget document. The Executive Summary highlights important information contained in the budget. Users may rely on this section for an overview. This section also includes numerous charts and graphs to assist the reader in understanding the information provided in the school budget.

The **Organizational Section** includes the Salem City School's organizational and management structure, organizational chart, and the policies and procedures governing the budget development process.

The **Financial Section** presents budget data by summary and detail levels for all financial funds managed by the school division. It begins with a financial representation of revenue and an expense of all funds combined and then represents each fund individually from general funds and other funds. Description of revenue sources and expenditure needs are described.

The **Information Section** includes information of interest to school division employees and the community at large.



**THIS PAGE INTENTIONALLY BLANK**



# Executive Summary

Back of Tab



## Salem City Schools

### Principal Officials



From left to right above front row: Dr. Michael A. Chiglinsky, Vice Chairman and Mr. John A. (Andy) Raines. Back row: Ms. Artice M. Ledbetter, Mr. David H. Preston, Chairman, and Dr. Nancy A. Bradley

### School Administration

Dr. H. Alan Seibert, Superintendent

Assistant Superintendent.....	Dr. Curtis N. Hicks
Director of Human Resources.....	Ms. Kirstine M. Barber
Director of Instruction and Innovation.....	Ms. Jennifer P. Dean
Director of Business.....	Ms. Mandy C. Hall, SFO
Director of Student Services .....	Dr. Randy L. Jennings
Director of Administrative Services .....	Dr. Forest I. Jones
Supervisor of Technology & Data Management .....	Mr. Jim L. Rieflin
Director of Instruction and Career Readiness .....	Mr. Jamie C. Soltis
Clerk to the Board.....	Ms. Kathy A. Jordan

Director of Finance .....	Ms. Rosie Jordan, CPA
Communications Director .....	Mr. Mike Stevens

The School Board of Salem City Schools is a five (5) member group, serving overlapping terms, which reorganize each July. The members of the School Board are appointed by the Salem City Council. The School Board generally meets on the second Tuesday of each month. Visit the School Board website at [www.salem.k12.va.us](http://www.salem.k12.va.us) for more information on School Board Meetings.



We are facing a challenge that, unless you are part of “America’s Greatest Generation,” is of a scale and magnitude that our generations since have not faced. The Greatest Generation survived the Great Depression and won a World War. This pandemic will be hard, but not that hard. Consider that Americans at that time didn’t know how long either the Depression or the World War would last as both continued for years.

While we don’t know how long the COVID-19 pandemic will last, we know that it will be measured in multiples of months, not multiples of years. We are still in the early stages of this historic challenge, and more difficult weeks are ahead, but it will have an end. Like the Greatest Generation before us, the more we work together and put the greater good ahead of our own, we will prevail and be stronger.

The fact that our City Council and Administration continue to place a great value on children and families, and the caring and committed people who serve them, is most appreciated and encouraging. The citizens of Salem have a long history of supporting our schools and we who serve in the school division are honored to help support this community. Salem’s quality of life is built on being a place where children are valued by a community and for being that for generations has put its resources where its values are. This is why Salem attracts new families who share the City’s values and who resolve to live, work and raise families here.

Difficult budget decisions were still necessary and made in accordance with the budget priorities that the Board established in November, however, there are identified needs and desired investments in the proposed budget that were not included in the budget the Board adopted on March 31, 2020 and revised on June 9, 2020.

The national economy was still in a slow recovery from the recession which officially ended in June 2009 with national unemployment averaging 3.5% in February (down from 3.7% in June 2019) but skyrocketing to 14.7% in April 2019, due to the large number of business forced to close or reduce services relating to the COVID-19 global pandemic. As of June 2020, the unemployment rate was down 3.6% to 11.1%. The Dow also reacted to investors’ concerns about the pandemic with the worst single-day point drop in history by falling 2,353 points on March 12. Four days later, the Dow fell nearly 2,977 points breaking the record the markets set just a few days earlier. The U. S. economy appears to be sustaining fragile momentum amid an improving jobs market report and a pickup in retail spending.

Virginia ended fiscal year 2020 with a deficit of approximately \$236.5 million in general fund revenue collections. The shortfall was expected due to the impacts of COVID-19 on the state’s economy and budget. Virginia’s overall revenues increased 2.0% over fiscal year 2019, but behind the projected 3.1% growth. The main drivers of the revenue shortfall were payroll withholding and sales taxes. Total general fund revenue collections fell short of the forecast by \$236.5 million. Payroll withholdings and sales tax collections finished \$351.5 million or 2.1% behind forecast. Virginia’s unemployment rate for June was 8.4% and remains below the national rate. February showed the lowest rate during the year at 2.6% and April had the highest rate at 11.2%.

The total original budget adopted by the Board on March 31 was \$48,665,898 which consists of \$44,471,618 for the General Fund, \$2,338,606 for the Grant Fund, and \$1,855,674 for the Cafeteria

Fund. The budget was revised on June 9<sup>th</sup> to proactively prepare for the significant fiscal impacts of the COVID-19 global pandemic on the state and local economy. The budget was reduced to mitigate the need for a local increase in funding in anticipation of economic impact on City revenues. The General Assembly is expected to reconvene in August to review state revenue trends and, if necessary, make amendments to the state budget. Whether or not any adjustments would impact the school division, or to what extent, is not known, but as an organization that always seeks to be fiscally conservative in planning and in budget development, it was recommended that planned expenditures be adjusted until the uncertainty regarding state revenues is resolved. This adjustment in the budget reduced planned expenditures line item budgets by approximately \$1.5 million and moved them to a contingency account in the event we do not receive state revenues as originally communicated. By moving these expenditures, our budget better reflected what the actuals may look like. As the year progresses, if we are receiving more revenue from the State than anticipated, we can adjust the expenditure budgets accordingly. This proposed budget overall is \$1,126,015 or 2.4% higher than the original adopted budget of \$47,539,883 for FY20.

The budget addresses continued funding for the Distinguished Scholar Program and the International Baccalaureate program, funding for a possible 5% increase in health insurance due to insurance plan costs/premiums and increased participation, continuation of the Retirement: Extended Work Incentive Program (REWIP), continuing the Virginia Pre-School Initiative grant, continued support of National Board Certification for teachers and funding of the recurring costs of Chromebooks. In addition, sufficient funding is provided for utilities, insurance, fuel and maintenance based on recent cost trends. Salaries will remain frozen at FY20 levels.

### Enrollment Outlook

Enrollment in the current year has increased slightly at budget formation time. The FY 21 budget is built using a conservative ADM estimate of 3,800, which is the same estimate used for FY20. This conservative estimate was used to ensure our expenses do not exceed our future revenue projections. The third-party enrollment forecasts predict a large decrease in enrollment in FY22 that doesn't come back up for the next few years that will be monitored. There is also concern about students not returning to school due to the COVID-19 pandemic. With delayed school openings, limited attendance and transportation, and the uncertainty of how long schools may be open, parents may consider homeschooling, and kindergarten parents may wait a year to enroll children. Enrollment will be monitored closely as this is the bid driver in State revenue.

The chart below shows the difference between the budgeted ADM and the actual March 31 ADM.

Year	Budget	March 31 ADM	Difference
2020-21	3,800	TBD	TBD
2019-20	3,800	3,810	10
2018-19	3,790	3,836	46
2017-18	3,740	3,872	132
2016-17	3,710	3,775	65
2015-16	3,760	3,716	(44)
2014-15	3,760	3,774	14
2013-14	3,760	3,761	1

## State Funding

FY21 is the first year of the biennial (two-year) budget which means education funding is re-benchmarked (re-calculated). Typically, this means increases in State revenue due to updated education cost data statewide and updated enrollment data.

The composite index for FY21 and FY22 is .3641, with .6359 being the State share. For FY20 the local share was .3715 and the State share of SOQ expenditures was .6285, so comparatively speaking, Salem's "wealth" as measured by the composite index based on real estate values, adjusted gross income, and retail sales increased slightly from the previous biennium, a calculation change driven more by property value fluctuations in the larger and more populous parts of the Commonwealth than by local changes.

Pension costs for the Virginia Retirement System remain a concern. In 2012, the General Assembly passed a pension reform that proposed to phase-in contribution rates for the teacher and state plans to the VRS board-certified rates. We are at 100% of the phase-in of VRS board-certified rates based upon the 2012 legislation. This year's rate is recommended to increase to 16.62%.

The Governor's proposed budget would have resulted in a net budget increase of \$602,482. The House passed budget would have increased our budget by \$976,226 and the Senate passed budget would have increased our budget by \$969,271. The final General Assembly budget used in creating the FY21 budget increased our budget by \$1,717,126 which consisted mostly of an increase in basic aid, special education funding, At Risk funding, and VRS Teacher Retirement Reimbursement funding. This funding will be evaluated in the Special Session in August.

## Local Revenue

Salem City provides significant support for our instructional program funding approximately 46% of our operating budget each year. The transfer for FY21 is level funded. The City pays 100% of debt service for the school division.

## Cost Increases planned for in the budget

Certain cost increases were planned for in the budget such as:

- An average 3.0% salary increase for employees is included in the budget as presented at a cost of \$906,067 (this was moved in June to contingency).
- A 5% increase is factored in for health insurance amounting to \$295,000.
- Funding for a year of Chromebook lease payments as part of our 1:1 technology initiative is included at a total cost of \$119,000.
- Continued funding for the Distinguished Scholar Program (\$25,000) and the International Baccalaureate Program (\$91,725).
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Continuation of the Virginia Pre-School Initiative (VPI) grant for the preschool classes at East Salem Elementary and G. W. Carver Elementary.



### **Non-Resident Tuition**

The non-resident tuition rates and associated pricing tiers increased for FY21 on the proposed fee schedule.

- \$800 for the first child.
- The rate for City and School employees from will remain \$100.
- Multiple student families will have tiered pricing.
  - \$700 for the first child
  - \$400 for the second child
  - \$200 for the third or more children.

### **Health insurance costs**

The final cost of Health Insurance cannot be known each year until the annual contract renewal. Salem's claims experience will impact the rate as well. A 5% increase in premiums is factored in this budget. The Health Clinic provided by the City is still a wonderful resource to the employees that utilize our health insurance, where no-copays or fees are required.

### **Grant Funding**

Grants are always subject to being cut or eliminated. Our Federal and State grants are projected to increase by 12.8% or \$265,675 in FY21. Grant adjustments are done annually after the revised grant awards are received in the fall. The amounts in the current budget will be adjusted when the awards are received later in the year. We rely on grant funding to provide resources and staffing to our schools that would otherwise not be provided or would have to be provided by an increased local appropriation.

### **Capital Needs**

At its October 2019 meeting, the School Board approved its annual update to the Six Year Capital Improvement Plan. Capital projects are funded separate from the regular operating budget. The next major project was identified as the multi-phase renovation of Salem High School. Construction was expected to begin toward the end of the 2019-20 school year, but when Governor Northam issued an Executive Order closing all K-12 schools for the remainder of the year, the contractor was able to begin interior work ahead of schedule.

### **Cafeteria Fund - Lunch price increase of 10 cents will continue**

The Healthy Hunger Free Kids Act of 2010 requires that student lunch prices be evaluated annually until the price we charge for a full pay student reaches the difference in what the federal government reimburses for a free lunch and what they reimburse for a full pay lunch.

For the annual calculation, divisions have to apply an inflation factor to what they charge the average full pay price and can round down to the nearest 5 cents. No annual increase can be more than 10 cents.

Personnel costs and even food costs can vary from school to school based on the experience level of employees and whether they participate in health insurance programs, for example. Some school cafeterias will produce a "profit" to offset those which run at a "loss" while overall the fund is budgeted to break even.

FY21 will be the seventh year of cafeteria operations managed by a Food Service Management Company. Aramark was the recommended proposer with an agreement that is expected to provide a net increase in proceeds from cafeteria operations.

A la carte items and ice cream prices are adjusted as needed at the beginning of the school year based on cost to purchase. Lunch prices will increase by \$0.10 for 2020-2021.

### **Salem City Schools - Summary of Proposed Cafeteria Meal Prices**

	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Elementary Breakfast	\$1.25	\$1.25	\$1.25	\$1.25
Elementary Lunch	2.40	2.50	2.60	2.70
Middle and High School Breakfast	1.25	1.25	1.25	1.25
Middle and High School Lunch	2.60	2.70	2.80	2.90
Reduced Breakfast	.30 (Set by fed. govt.)			
Reduced Lunch	.40	.40	.40	.40
Adult Breakfast	1.55	1.55	1.55	2.30
Adult Lunch	3.25	3.25	3.25	3.85
Milk	.50	.50	.50	.50

### **Conclusions and Future Trends Beyond FY21**

The FY21 budget will continue to be challenging as in recent years with:

- Economic recovery from the COVID-19 pandemic
- Unknown changes in State funding
- ADM fluctuations
- Uncertainty of federal grant reductions
- Unknown local funding
- VRS rate changes
- Healthcare cost increases

We saw an economic recovery that was still lagging which results in challenges for local funding as fixed costs increase, little indication that state funding for K-12 education will be restored anytime soon, and uncertainty of further federal grant reductions. These concerns have only been compounded on and added to with the global pandemic we are currently facing. At a time that revenues were on the right path, it's unfortunate of the crisis timing and its results.

A handwritten signature in black ink that reads 'H. Alan Seibert'.

H. Alan Seibert, Ed. D.  
Superintendent

The Executive Summary highlights important information contained in the budget. Users may rely on this section for an overview. This section also includes numerous charts and graphs to assist the reader in understanding the information provided in the school budget.

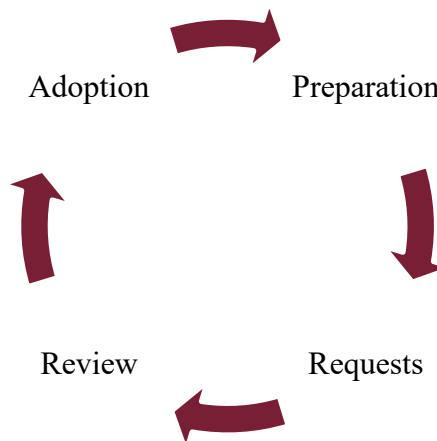
## **BUDGET CALENDAR**

The budget process for the next school year begins in early fall with the development of the budget calendar. The budget calendar includes budget work sessions between the Division Superintendent and leadership staff. The following calendar of events provides more detail of the activities involved annually in creating and finalizing the school division's budget.

<b>August 2019</b>
<ul style="list-style-type: none"> <li>• CIP requests from Schools and Departments</li> </ul>
<b>October 2019</b>
<ul style="list-style-type: none"> <li>• School Board adopts new CIP</li> </ul>
<b>November 2019</b>
<ul style="list-style-type: none"> <li>• Administrative staff discusses budget priorities</li> <li>• Report to School Board on budget priorities</li> <li>• Budget calendar presented to School Board</li> </ul>
<b>December 2019</b>
<ul style="list-style-type: none"> <li>• Budget Prep in New World opened to principals and directors</li> <li>• School Board holds first public hearing to receive suggestions for budget priorities</li> </ul>
<b>January 2020</b>
<ul style="list-style-type: none"> <li>• Directors and principals submit school level prioritized non-personnel budget requests</li> <li>• Non-personnel budget verified on-line by Director of Business</li> <li>• Update to School Board on Governor's introduced budget and latest budget impact</li> <li>• General Assembly convenes</li> <li>• Director of Business and central office budget team review all budget requests with principals</li> </ul>
<b>February 2020</b>
<ul style="list-style-type: none"> <li>• Superintendent, Director of Business, the Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized</li> <li>• Update to School Board on House and/or Senate introduced budgets and latest budget impact</li> </ul>
<b>March 2020</b>
<ul style="list-style-type: none"> <li>• Superintendent presents budget to School Board based on best available state revenue estimates</li> <li>• Second public hearing on budget</li> <li>• School Board adopts total budget and sends it to City Council for approval prior to April 1</li> </ul>
<b>April 2020</b>
<ul style="list-style-type: none"> <li>• Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month</li> </ul>
<b>May 2020</b>
<ul style="list-style-type: none"> <li>• Subsequent report to School Board, as needed, with salary recommendations</li> <li>• City Council formally appropriates funding for school budget</li> <li>• Superintendent and Director of Business review adopted budget with staff as needed</li> </ul>
<b>By July 1, 2020</b>
<ul style="list-style-type: none"> <li>• Budget published on-line with bound copy to be distributed by August 31st</li> </ul>

## BUDGET PROCESS

The mission/vision/goals approved by the School Board provide the foundation for the recommendations contained within this Annual Financial Plan. The Division Superintendent is required by the *Code of Virginia* to prepare, with the approval of the school board, and submit to the governing body appropriating funds for the school division, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set the amount of money deemed to be needed for each major classification prescribed by the Board of Education. The School Board is required to hold at least one public hearing before it gives final approval to its budget for submission to the governing body.



## FISCAL YEAR 2021 BUDGET APPROACH AND CHALLENGES

The process of developing a budget each year is extremely important for allocating resources to the successful operation of a world class educational program for approximately 3,800 students in 4 elementary schools, one middle school, one high school and an alternative education center. Following recent years of reduced state aid for public education, the School Board will see an increase in state and local funding.

Since school divisions in the Commonwealth of Virginia are fiscally dependent on the local government, the school budget was forwarded to the Salem City Council for their approval after it was approved by the School Board on March 31, 2020. State law requires that the School Board adopt a budget by April 1 of each year. If the City Council makes adjustments to the School Board's request, the School Board is required to adjust its budget within the parameters of state law. Due to economic conditions resulting from the COVID-19 Pandemic, the School Board approved a revised budget on June 9, 2020. The final school budget was adopted by City Council on June 22, 2020.





In addition to the operating budget for the school division, the School Board periodically reviews and updates the Capital Improvement Plan (CIP) which reflects school capital needs for a period of approximately six years. The CIP generally includes large construction projects; however, other capital needs may be addressed in the CIP. The CIP is updated as projects are completed or added. The School Board adopted the latest capital improvement plan on October 2019 which includes major capital projects planned for the next six years. The next large project is the multi-phase renovation of Salem High School. When Governor Ralph Northam issued an Executive Order closing all K-12 schools for the remainder of the 2019-2020 school year, the contractor was able to begin work earlier than anticipated. Pictured above are members of the School Board and City Council at the official ground breaking ceremony held in May, 2020.

The administration recommended that the budget be developed in a site-based manner as in past years with requests based on instructional needs being submitted by teachers for compiling by the principal. The principals were given category target budgets as a starting point and flexibility to allocate instructional resources based on a school's individual needs after receiving teacher requests and factoring in division goals. Baseline budgets did not reflect any one-time funds. The operating budget was developed in two portions:

1. Non-personnel line items
2. Personnel line items

Principals were asked to initiate development of non-personnel school budget requests by reviewing the division's comprehensive plan and analyzing each school's needs. Central office staff prepared non-

personnel budget requests for centrally directed accounts. All budget managers were asked to scrutinize requests carefully based on need, timeliness and cost effectiveness.

A central budget team consisting of Directors and the Assistant Superintendent reviewed each line item request with principals and engaged in group discussion on where budget emphasis needed to occur at each school.

The personnel portion of the budget was prepared by the Director of Business with the assistance of the Superintendent, and the Director of Human Resources in consultation with the central office staff and school principals. The Superintendent and members of the central administrative staff met with each principal and director in February and again in April to review projected personnel needs.

All state revenue budget line items were estimated using a conservative Average Daily Membership (ADM) of 3,800. ADM for FY20 was 3,810, which was an increase of 10 over the budgeted ADM of 3,800. Third party enrollment forecasts predict a modest increase in enrollment for next year then followed by a large decrease in FY22 that doesn't rebound for the next few years. These and other factors (including ongoing kindergarten enrollment for SY 2020-21) result in a leveled enrollment assumption for budgeting purposes.

The FY21 budget reflects an increase in state revenue of \$1,171,126 that includes an increase in Basic Aid, sales tax collections, an increase in special education funding, and VRS teacher retirement reimbursement. Revenues are pending a Special Session by the General Assembly due to COVID-19. Local revenue from Salem City remain level funded at \$20,455,621. The budget for debt service is no longer shown due to an auditor's recommendation. If that were factored into the total, the total local appropriation would be \$1,772,634 higher (which reflects a decrease of \$47,750 accounting for amortization of current debt service).

Utility accounts have been reviewed and do not require any adjustments.

Non-resident tuition was evaluated and the following changes will be made:

- No change for children of School or City employees (currently at \$100 per student)
- Increase the base non-resident tuition from \$700 to \$800
- Continue a tiered fee structure based on the number of non-resident students accepted per household:
  - \$800 for the first child
  - \$400 for the second child
  - \$200 for the third child plus any additional children

Compensation for staff will remain frozen at FY20 levels due to the economic conditions resulting from the COVID-19 pandemic. There are three additional teaching positions in the FY21 budget. Also, two bus drivers, two nurses, and two custodian. A Clerk of Works position was also added for the duration of the Salem High School renovation project.

Other expenditures highlights include:

- Continued funding for the Distinguished Scholar Program (\$25,000) and the International Baccalaureate program (\$91,725).
- Funding for a possible 5% increase in health insurance (\$295,000).

- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).
- Continuation of the Virginia Pre-School Initiative (VPI) available state funding (based on the number of economically disadvantaged children) for annual/recurring funding on a per eligible-pupil basis for a preschool class at East Salem Elementary and G. W. Carver Elementary.
- Funding for the first Chromebooks lease payment (third lease) as part of our 1:1 technology initiative is included at a total cost of \$119,000.

## **STRATEGIC MANAGEMENT COMPONENTS**

### **Vision Statement**

The Vision of the Salem City School Division is to always place: Children First, Every Child, Every Day!

### **Mission Statement**

The mission of Salem City Schools is to provide a loving and engaging environment that inspires children to reach their full potential.

*Love. Engage. Inspire.*

### **Core Values**

- We are committed to excellence in all we do.
- We believe that all children are important and can be successful.
- We believe student success is a shared responsibility among schools, parents, and community partners.
- We recognize and value individual differences among staff and students.
- We believe students learn best in a safe and disciplined environment provided by caring and respectful adults.
- We are committed to providing employees with an excellent work environment and a competitive compensation package.

### **Educational Philosophy**

Honoring our Vision, Mission, and Core Values requires focus while avoiding distractions, being innovative while avoiding fads, and recognizing that we can do anything well, by being strategic and selective to avoid trying to do everything. To assist, the Board has established that:

- Our Core Business is Teaching and Learning
- Our Focus is Continuous Improvement, and
- Our Commitment is to Every Child; Every Day

To fulfill its Vision and Mission and to uphold its Core Values, the Salem City School Board is committed to providing a safe, nurturing environment where ALL STUDENTS acquire the knowledge, skills, and values necessary to become successful and responsible citizens. The Board is similarly committed to personalizing and providing a variety of educational, extracurricular, and social opportunities so that every student will be equipped with the skills necessary to communicate, collaborate, problem-solve, and think critically and creatively, to be successful in career paths and continued education.

Specifically, the Salem City School Board:

- provides the necessary trained and dedicated leadership, qualified personnel, equipment and materials to assure an appropriate education for every student;
- treats all members of the school community equitably with the highest degree of respect;
- demonstrates good stewardship of resources through fair and efficient allocation.

### Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

<b>Instruction</b> <i>"We believe that all students are important and can be successful."</i>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>1. All students will graduate with a board-approved diploma or its equivalent.</li> <li>2. All graduates will exhibit college and career readiness by demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment.</li> <li>3. The division will ensure that instruction is aligned with intended learner outcomes (ILO's)</li> <li>4. By 2020, all teachers will record and report grades by learning standard.</li> <li>5. The division will create and provide a more authentic learning environment and balanced assessment program.</li> <li>6. The division will provide personalized learning opportunities to students in grades K - 12.</li> <li>7. The division will foster the development of social and emotional skills to ensure that all students attain the skills they need to be successful members of the 21<sup>st</sup> Century Global Economy.</li> <li>8. The division will provide and support a variety of IB, AP, elective courses and Career and</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) School counselors will identify students with credit deficits and develop plans to promote on-time graduation in grades 9-12.</li> <li>b) Each school will develop action plans to support students in need of emotional, social, or academic intervention.</li> <li>c) Develop ILO's for core disciplines in grades K-12 and align progress reports.</li> <li>d) The division will support and provide professional development that promotes cultural proficiency, personalized learning, authentic assessment, and standards-based learning.</li> <li>e) By 2022, the division will expand the one student:one device initiative (1:1) to grades 3-12.</li> <li>f) The division will provide instruction in goal setting to students in K-12.</li> <li>g) The division will adopt and implement a framework to support the development of social and emotional skills that include but are not limited to Habits of Mind, executive functioning, and learner agency.</li> <li>h) The division will continue its emphasis on</li> </ol>



Technical programs at Salem High School and through external educational and business partnerships to ensure that ALL students are engaged in coursework related to areas of individual interest and aptitude.	student enrollment in IB and AP classes, and courses that are Dual Enrolled through VWCC.
--	---

Funding for a year of Chromebook lease payments as part of our 1:1 technology initiative is included in this budget at a total cost of \$119,000, and \$10,000 supplemental pay and enrichment materials for curriculum development in Personalized Learning.

<b>Assessment</b> <i>"We are committed to excellence in all that we do."</i>	
<b>Desired Outcome</b> <ol style="list-style-type: none"> <li>1. All students will meet or exceed personalized growth targets.</li> <li>2. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program.</li> <li>3. Salem students will exceed the state and national average mean scores on the SAT and ACT annually.</li> <li>4. The division will expand the development and use of authentic assessments.</li> <li>5. Students will demonstrate proficiency on assessments and /or industry credentials related to individual post-secondary goals identified in their student selected Career Pathway Plan of Study (CPPS).</li> <li>6. Division staff will demonstrate increased awareness of the impact of culture on achievement in order to ensure deep equity.</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) The division will expand and support the use of Data Teams at each school to assist administrators and teachers in the use of data to inform instructional practice and improve student achievement.</li> <li>b) Staff will develop annual goals for the use of formative assessment strategies and descriptive feedback to increase student learning.</li> <li>c) The division will collect and report PALS data (grades K – 2) and MAP data (grades 2 – 9).</li> <li>d) The division will administer the PSAT to students in the 10<sup>th</sup> grade annually and provide professional development to teachers based on PSAT data.</li> <li>e) Staff development will be provided on the development and use of authentic assessments and performance tasks that reflect individual differences to measure student achievement.</li> </ol>

All schools in the division are fully accredited which is a strong indicator of student achievement. Students in Salem City Schools continually outperform state and national average scores on the SAT test annually. Our students also perform well on the Virginia Standards of Learning tests. \$2,000 is included in this budget for Early Reading Intervention/PALS, \$26,103 for MAP testing and \$9,495 for PSAT testing.

<b>Communication and Community Relations</b> <i>"Student success is a shared responsibility among schools, parents, and community partners."</i>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>1. The division will maintain a 95% approval rating with parents, students, staff, and the community as measured by survey every two years.</li> <li>2. By 2020, 90% of stakeholders will indicate their satisfaction with the method their child's school uses to report student achievement.</li> <li>3. The division will communicate the key</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) The division and all schools will utilize a variety of communication strategies to ensure that parents and community stakeholders are provided with timely information regarding school programs and activities.</li> <li>b) The division and all schools will utilize a variety of communication strategies to communicate information related to</li> </ol>

<p>components associated with Virginia’s “Profile of a Graduate”.</p> <p>4. The division will communicate the benefits of cultural proficiency, personalized learning, authentic learning, assessment for learning and standards-based learning.</p>	<p>standards-based grading, personalized learning, authentic learning and assessment, assessment for learning, and cultural proficiency.</p>
--	--

Salem City Schools’ budget includes sufficient funding in the Printing Services account to accomplish these goals.

<b>Safety and Organizational Management</b> <i>“Students learn best in a safe and disciplined environment provided by caring and respectful adults.”</i>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>1. Staff and students will report that the Salem City School Division provides a safe and disciplined learning environment.</li> <li>2. The school calendar, transportation schedules, school schedules, and school facilities will reflect the division’s emphasis on personalized learning in a modern workplace.</li> <li>3. By 2020, division salaries will rank first when compared to regional school divisions in each salary range and employment category.</li> <li>4. The Salem City School Division will provide classroom environments that reflect and value cultural diversity.</li> <li>5. The division will support students physical and mental well-being during times of acute stress and trauma.</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) All schools will implement Virginia’s Tiered Systems of Support.</li> <li>b) The division and all schools will annually review safety and crisis management procedures.</li> <li>c) The division will review research related to school schedules, calendars, and facilities and implement incremental changes to promote student health, well-being, and personalized learning.</li> <li>d) The division will fully implement the recommendations of the 2015 salary study.</li> <li>e) The division will provide programs of support and facilitate contact with community agencies for student and families dealing with trauma.</li> </ol>

Salem City Schools ranks number one in teacher salary scale benchmark comparisons in the Roanoke Valley at beginning salary, five years’ experience, 10 years’ experience, and 30 years’ experience with a bachelor’s degree. The school division froze salaries for FY21 due to economic conditions related to the COVID-19 pandemic.

<b>Career Education</b>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>1. Students, parents, and teachers will be familiar with Career Pathway Plans of Study (CPPS).</li> <li>2. All students in grades 8 – 12 will select and successfully pursue a Career Pathway Plan of Study to ensure that every student graduates with a diploma and a plan.</li> <li>3. The division will promote, support and report enrollment in a variety of advanced career-centered learning opportunities.</li> <li>4. The division will provide parents and students with information related to a variety of post-secondary education and training opportunities related to their areas of interest and aptitude.</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) The division will provide professional development and utilize a variety of communication strategies to provide information related to the use and benefits of Career Pathways.</li> <li>b) The division will develop a transportation plan that supports student enrollment in a variety of advanced learning opportunities provided by business, industry, and postsecondary partners.</li> <li>c) Evaluate and consider changes/updates/additions to Career and Technical Education opportunities.</li> <li>d) Salem High School will communicate and support CCAP and Upward Bound programs.</li> </ol>

Salem City Schools' budget includes sufficient funding to accomplish these goals.

<b>Technology</b>	
<b>Desired Outcomes</b>	<b>Actions</b>
<ol style="list-style-type: none"> <li>1. The Salem City School Division will provide the necessary infrastructure, hardware and software to support the division's expansive of personalized learning and the one student:one device digital conversion.</li> <li>2. The Salem City School Division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship.</li> <li>3. The division will foster classroom environments that support innovation.</li> <li>4. The division will support the implementation of technology and Computer Science standards in grades K-12.</li> </ol>	<ol style="list-style-type: none"> <li>a) Staff will be trained in the use of instructional technology to promote student engagement.</li> <li>b) Resources will be allocated for the purchase and maintenance of instructional technology and infrastructure to support its use.</li> <li>c) The division will support the continued development and availability of innovative courses and programs.</li> <li>d) All students will complete a formal program to address digital citizenship and online safety in grades K - 6.</li> </ol>

The school division included \$212,830 in this budget to cover cost of software licensing fees, \$61,175 for instructional software and \$119,000 for the Chromebook lease payment as part of the school divisions' 1:1 technology initiative.

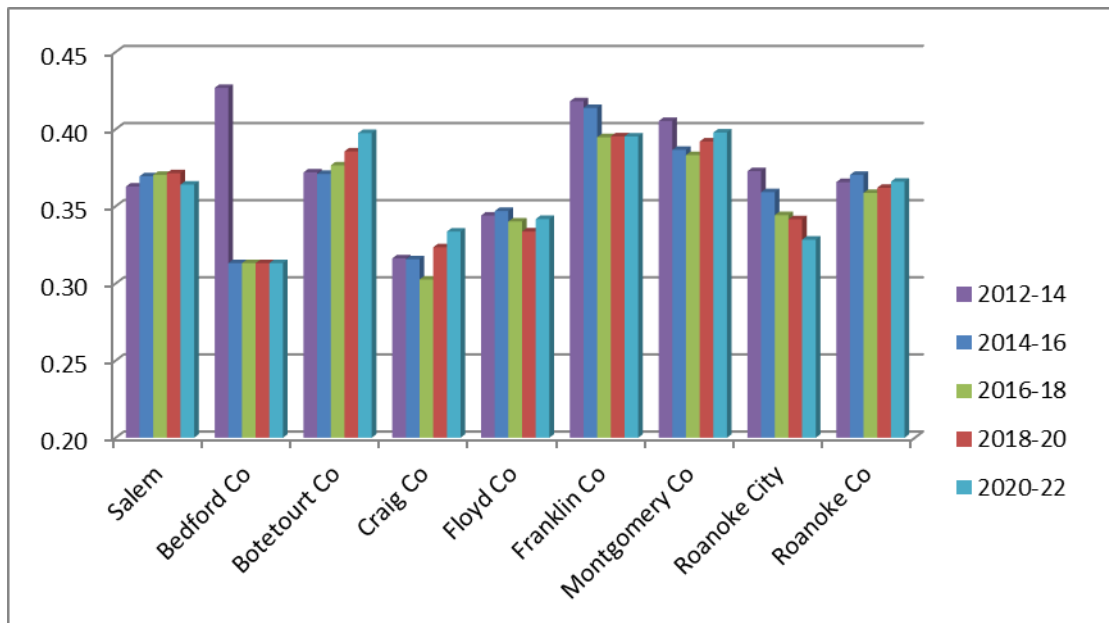
## COMPOSITE INDEX

Salem City Schools receives revenue from local (city), state, and federal sources. State and City funds are our two largest sources of revenue.

City funds consist of monies appropriated by the City of Salem. Since the school division is fiscally dependent on the city, we cannot levy taxes to directly support education.

Our state monies are determined by our Average Daily Membership (ADM) and the local composite index. State sales tax revenues represent 1 1/8% which is the educational component of the tax that is distributed to all school districts based upon the number of school-age children who reside in the division. State School Funds consist of Standards of Quality (SOQ) payments, incentive funds, and categorical amounts established by the State General Assembly.

The Composite Index of Local Ability to Pay determines a school division's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ). For FY21 and FY22, Salem's local composite index is .3641. This means the state will fund 63.59 percent and Salem City is required to pay 36.41 percent of the minimum educational program set by the state Standards of Quality. It is calculated using three indicators of a locality's ability-to-pay: true value of real property (weighted 50%), adjusted gross income (weighted 40%), and taxable retail sales (weighted 10%). Each locality's index is adjusted to maintain an overall statewide local share of 45 percent and an overall state share of 55 percent. The index is recalculated every two years. As a locality's index declines, the state's share of its funding increases and the amount the locality should be able to pay decreases. The chart below compares the composite index among the surrounding school divisions.



Year	Salem	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3832	0.3443	0.3587
2018-20	0.3715	0.3132	0.3856	0.3235	0.3337	0.3954	0.3920	0.3416	0.3620
2020-22	0.3641	0.3132	0.3975	0.3336	0.3418	0.3953	0.3979	0.3284	0.3660

Source: Budget Office, Virginia Department of Education

## BALANCED BUDGET

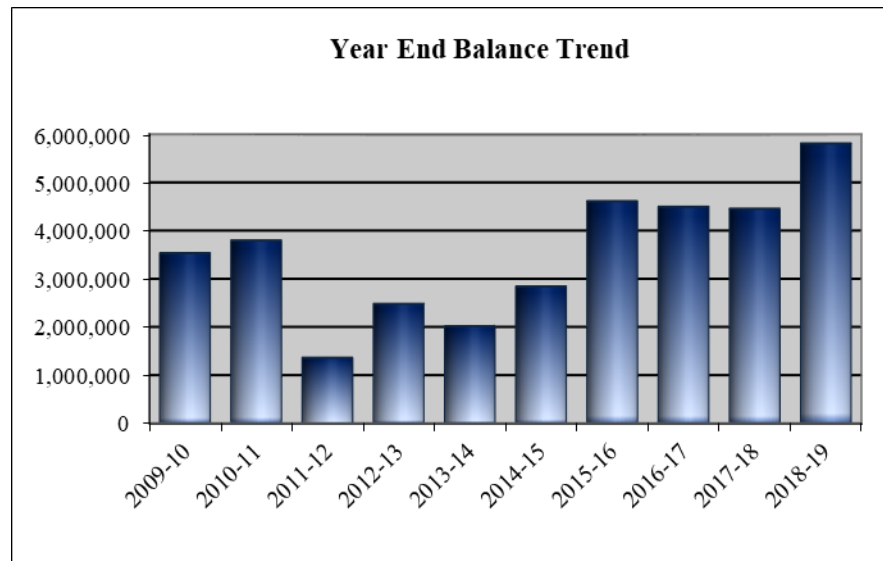
A balanced budget is a budget with total expenditures not exceeding total revenues and all monies available in the fund balance within an individual fund. This definition is applied over the long-term, not just during the current period. As required by law, all fund budgets presented in this budget document are balanced.

## SCHOOL BOARD POLICY

The School Board and Salem City Council enjoy a polite, collaborative and productive working relationship and have worked together to safeguard the children and family they serve. Both boards have identified opportunities in the midst of challenges and continued to improve as organizations. The School Board and City Council have adopted financial policies governing the use of year end balances for the school division. All funds not encumbered or spent by the end of the fiscal year (June 30<sup>th</sup>) shall be returned to City Council. In accordance with City Council Resolution Number 487: “All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City’s annual audit, shall be placed in a general reserve account for non-recurring expenditures of the school division as determined by the School Board with the consent of City Council.”

The school division monitors federal and state revenue trends closely as stated in our first priority goals, and as a result of these sound management practices, Salem City Schools has historically ended each fiscal year with a surplus.

A breakdown of the year end balances for the last ten years is charted in the following graph.

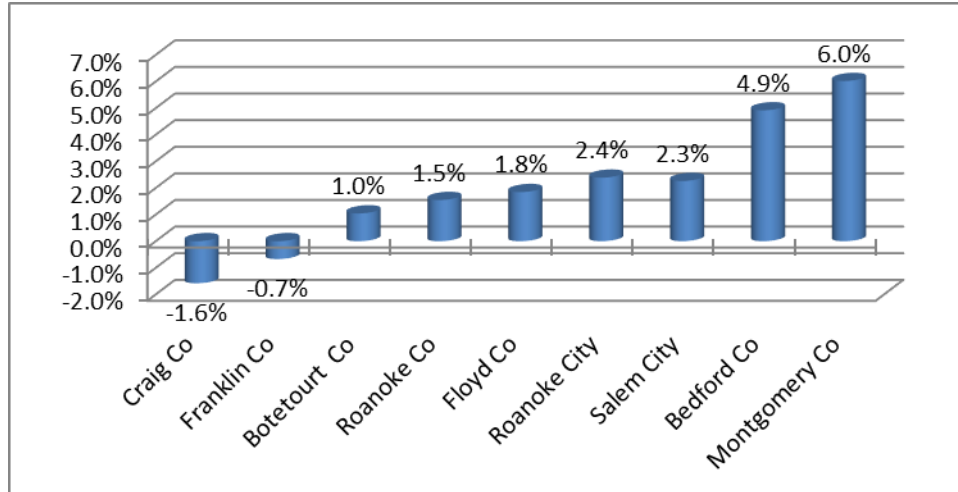


Year-end balance for FY09, FY10, and FY11 showed an increase due to a planned renovation of South Salem Elementary School. The year-end balance for FY12 was significantly lower than previous years due to the start of the South Salem construction project. The FY16 - FY19 year-end balances show an increase due to fuel cost being down, a warmer than expected winter, staff turnover, less people in the health insurance plan and planning of the renovation at Salem High School.

## POPULATION GROWTH

For the period of 2010–2019, Salem City’s population grew slightly with a 2.3% increase. The chart below shows the population increase or decrease comparison for surrounding Salem City localities.

### Roanoke Metropolitan Area Population Growth Comparison For the Period 2010 to 2019

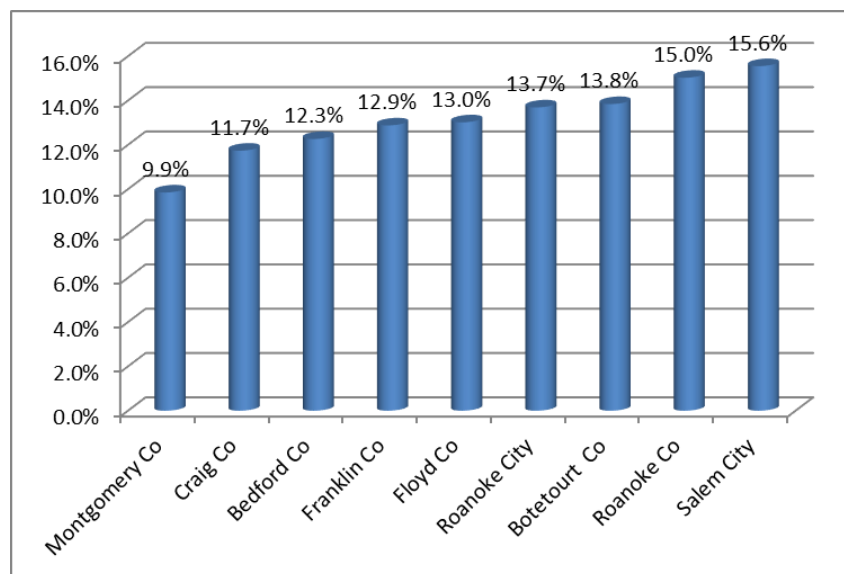


Source: University of Virginia, Weldon Cooper Center for Public Service.

### SCHOOL ENROLLMENT AS COMPARED TO POPULATION

Salem City has the highest percentage of student enrollment in relation to total population in localities across the region. The results of this report show Salem City's student enrollment at 15.6% of the total City population.

#### Percentage of School Enrollment as Compared to County/City Population

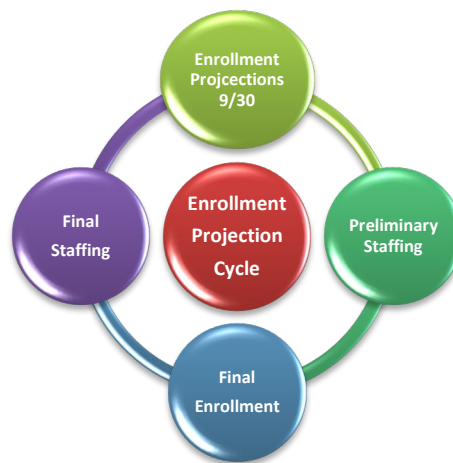


Source: University of Virginia, Weldon Cooper Center for Public Service and Table 15 of the Superintendent's Annual Report for Virginia.

## STUDENT ENROLLMENT

The annual ADM projections are critical to the budgeting process as overestimating the number of students could result in overestimating revenues causing a budget shortfall. On the other hand, underestimating the ADM will result in underestimated state revenues causing an unexpected fund balance at year-end. Neither outcome is desirable due to the fiscal impact and the planning of expenditures to meet instructional and operational goals. Researching trends in population growth, student attrition and other pertinent information is useful in developing accurate ADM estimates.

Since about 50% of the school division's revenue is based on student enrollment projections, it is a primary focus when developing the budget. Enrollment is also significant because it drives the number of instructional and support staff needed to provide educational and support services to students.

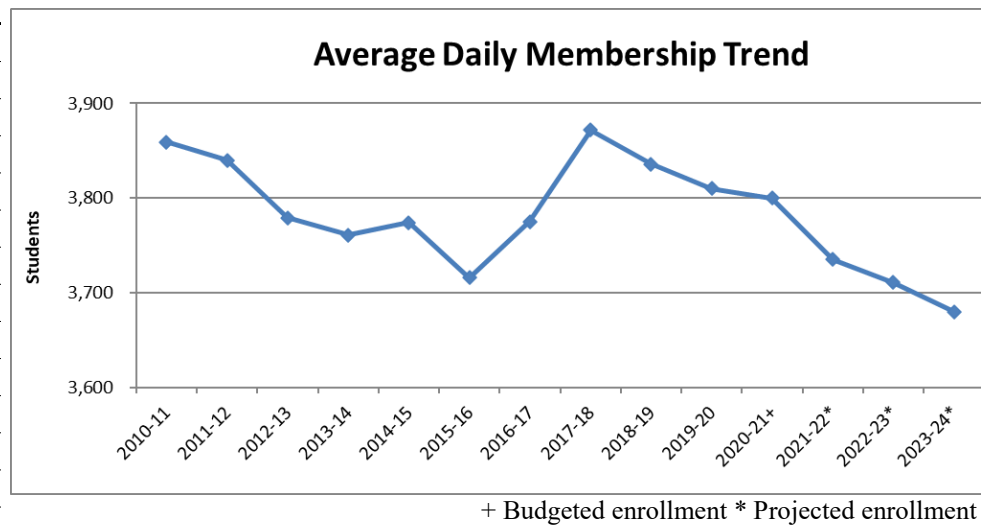


For purposes of the FY21 budget, the School Board started with the March 31, 2019 ADM of 3,810 and factored in the limited population growth in the Roanoke Valley. The school division obtained a third-party enrollment forecast which predicts a modest increase in enrollment over the next year then a large decrease in FY22 which we will monitor and plan for; however, the official March 31, 2020 ADM was 3,810, ten students above budget. This and other factors, including the ongoing kindergarten enrollment for SY 2020-2021 at the time the budget was being prepared result in a similar enrollment assumption for budgeting purposes. The FY21 budget was built with an ADM of 3,800, the same number used for the prior year.



The following chart reflects the trend in student enrollment for school years 2011-2020 and a forecast to year 2024.

Year	Students
2010-11	3,859
2011-12	3,840
2012-13	3,779
2013-14	3,761
2014-15	3,774
2015-16	3,716
2016-17	3,775
2017-18	3,872
2018-19	3,836
2019-20	3,810
2020-21	3,800
2021-22	3,735
2022-23	3,711
2023-24	3,680



## CLASS SIZE

Class size ratios for FY20 were slightly higher than last year. The elementary schools average 19.0 students per class compared with 18.1 in FY 19, and 19.3 in FY18. By elementary school, the average class ratios are:

G W Carver – 19.0 to 1  
 East Salem – 18.1 to 1  
 South Salem – 19.2 to 1  
 West Salem – 19.7 to 1

Overall, the class size across all Salem elementary schools is from 14 to 22 students per classroom in the primary (K - 2) and 15 to 25 students per classroom in the upper elementary (3 – 5) grades. Individual class sizes range from 15 to 22 at East Salem, from 14 to 21 at G W Carver, from 16 to 25 at South Salem, and from 18 to 24 at West Salem. Where larger class sized occur, school administrators work to provide additional support from Instructional Assistants and schedule collaborative teaching times with special education, reading, and other support teachers as appropriate.

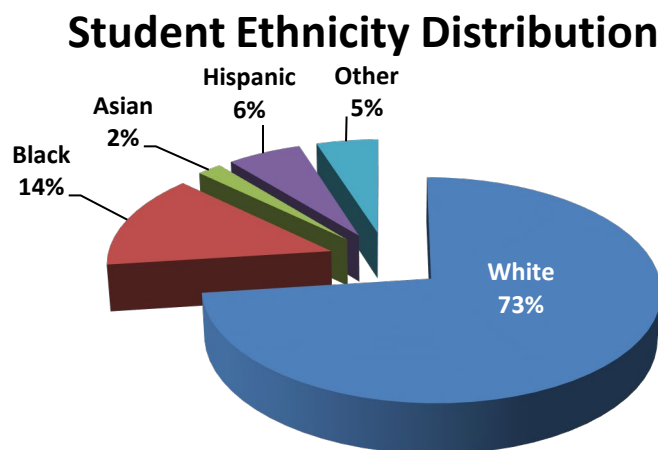
The average class size at Andrew Lewis Middle School in core academic classes, including beginning languages is 22.58, down .8 students from last year. Class enrollments range from 6 to 30 students. There are only six classes with fewer than 10 students (Chinese 1, Pre-Algebra, and English 8) and there are 56 core academic classes with more than 25 students (27 less than last year). It should be noted that there are 19 classes with 26 students, 11 classes with 27 students, 13 classes with 28 students, and 8 classes with 29 students, and only five core academic classes with 30 or more students. There are 15 fewer classes than last year with 30 or more students. The reduction is due, in part, to balance 6<sup>th</sup> and 7<sup>th</sup> grade classes this year as well as an intentional effort to keep an eye on 6<sup>th</sup> grade enrollment. This will

be our first year with the new schedule configuration which will include longer core classes in 6th and 7<sup>th</sup> grade (15 minutes of instruction per class period three days a week) and a flex period two days per week. Flex period is a chance for students to participate in enrichment activities as well as receive additional academic support.

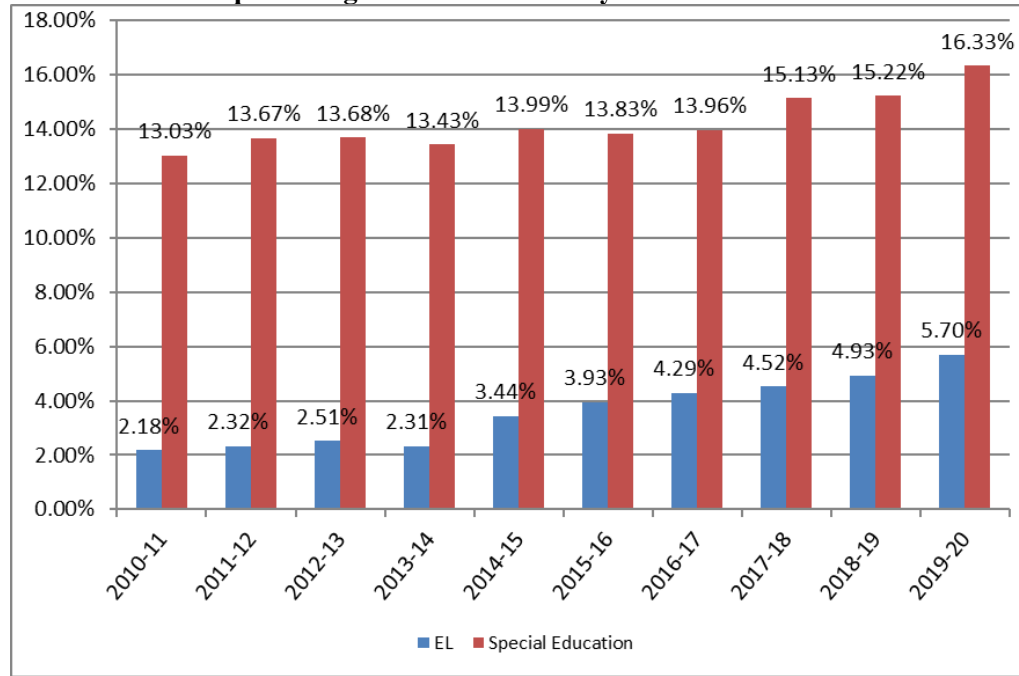
The average class size in core academic classes, including world language classes at Salem High School decreased .5 students this year to 20.6 students per class (21.1 in FY19 students per class and 21.6 in FY18), with a range of 1 to 32 students. The class with one student was an IB French2. The next smallest class had eight students. There are four core academic classes with fewer than 10 students and three upper level IB world language classes and one Algebra 1, Part 1 class. The math class has low student enrollment by design. There are 28 core academic classes with more than 25 students (10 fewer than last year). There were only four core academic classes with 30 or more students, one Modern World History class, and three AP US/VA Government classes. The AP US/VA Government classes are large by design to provide a period for the teacher to engage in instructional coaching. There are eight additional classes with 30 or more students: four Physical Education classes and four band classes. There are 12 additional classes with fewer than 10 students: three upper level IB courses, two photojournalism courses, one Health and PE course, two Auto Body courses, one Mechatronics course, one Advanced Marketing course, one Advanced Graphics class and one Diesel Equipment course.

## STUDENT DEMOGRAPHICS

Salem City Schools is the 66<sup>th</sup> largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education amounts to just above 16.33% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY11 and represents approximately 5.7% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 34% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2019 is shown in the chart below.



**Special Education and English Learners  
as a percentage of Total SalemCity Schools Enrollment**



Additional information can be found in the Information section of this publication.

## FISCALLY DEPENDENT SCHOOL DIVISION

Salem City Schools is a fiscally dependent school division pursuant to State law. As a fiscally dependent school division, assessed and market value of taxable property and tax rates do not apply. Nor does the school division maintain a debt service fund. State law prohibits the school division from entering into debt that extends beyond the fiscal year without the approval of the local governing body. The governing body in the City of Salem is the City Council. The City of Salem prepares and administers a budget for school related debt service.

## DIVISION ACCOMPLISHMENTS

Based on results from the Spring 2019 testing window (the most recent results available), the school division continues to be a leader with 100% of our schools meeting or exceeding state accreditation benchmarks. All of our schools also met the state requirements for full state accreditation for the FY20 school year based on their FY19 SOL performance. Additionally, our students consistently exceed the state average on both Standards of Learning (SOL) and Scholastic Achievement Tests (SAT). Salem City Schools also prides itself on having an on-time graduation rate of 94.12% (one of the highest rates in the Roanoke Metropolitan area) and the lowest dropout rates of 2.1% in FY19 (the latest data available).

G. W. Carver Elementary School was selected to receive the 2020 Board of Education Exemplar Performance School Award for Continuous Improvement. The award was presented to the school for being accredited, and for increasing the pass rates for student performance in math, reading and science. G. W. Carver also made improvements in decreasing chronic absenteeism.

Several teachers and staff members in Salem received high honors during the 2019-20 school year.

- Andrea Johnson, an English teacher at Salem High Schools was named the 2020 State Teacher of the Year.
- Twenty-eight Salem teachers are National Board Certified (NBC). Achievement of NBC means that the teacher has met the highest standards for their profession.

## **DIVISION-WIDE FINANCIAL REPORTING AWARDS**

The school division was awarded the Association of School Business Officials International (ASBO) Meritorious Budget Award for the 2019-2020 budget. This was the fourth consecutive year the division's budget document won this award. The ASBO award recognizes the budget to be proficient as a policy document, financial plan, operations guide, and communication device. The school division also received ASBO's Certificate of Excellence in Financial Reporting for the divisions' Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2019. The Certificate of Excellence demonstrates the divisions' commitment to financial transparency.

## **STUDENT ACHIEVEMENT**

Students in Salem City Schools continue to be leaders in student performance as demonstrated in the following areas:

### ***Scholastic Aptitude Test (SAT)***

Students planning to go to college usually take the SAT in their senior year, although some students take it earlier, and some students take it more than once. The combined total mean of math and verbal scores for Salem City students continues to be above the state and national level.

### ***Standards of Learning Tests (SOL)***

SOL tests are administered to students in grades 3 - 8 and in certain high school classes. Beginning with the class of 2004, students were required to earn a certain number of verified credits to be eligible for a standard or advanced high school diploma. Verified credits for graduation are based on the student achieving a passing score on the required end-of-course SOL tests. Based on the Spring 2019 SOL test results, all elementary, middle, and high schools in Salem City are fully accredited.

### ***International Baccalaureate Diploma Program***

The International Baccalaureate (IB) Diploma Program is a college preparatory course of study for academically talented students in grades 11 and 12. Admission to the Salem High School Pre-Diploma Program for grades 9 and 10 is by application, and the program prepares accepted students for participation in the IB Diploma Program in their junior and senior years. All IB courses are taught by instructors trained in IB instruction at workshops conducted by the International Baccalaureate Organization (IBO). The courses are designed to develop students' skills in writing, time-management, and critical/higher-order thinking abilities. In addition, through these courses, each student is exposed to the interdisciplinary nature of the IB liberal arts curriculum. Students who complete the full requirements of the IB Diploma Program are eligible to receive the IB Diploma issued by the International Baccalaureate Organization (IBO), in addition to the appropriate Salem City School Division diploma.

***Academic and Extracurricular areas***

- Salem High School had five International Baccalaureate (IB) diploma candidates in the Class of 2020
- 57 Distinguished Scholars in the Class of 2020.
- 312 high school students took at least one IB course (638 total IB enrollments) in SY 2020.
- 395 students took Pre-IB courses in SY 2020.
- 160 students took at least one dual enrollment course in SY 2020.

**Accomplishments in SY 2020:**

- Five Salem High School students placed in the Governor's School Project Forum (Science Fair) in the area of Science and Technology.

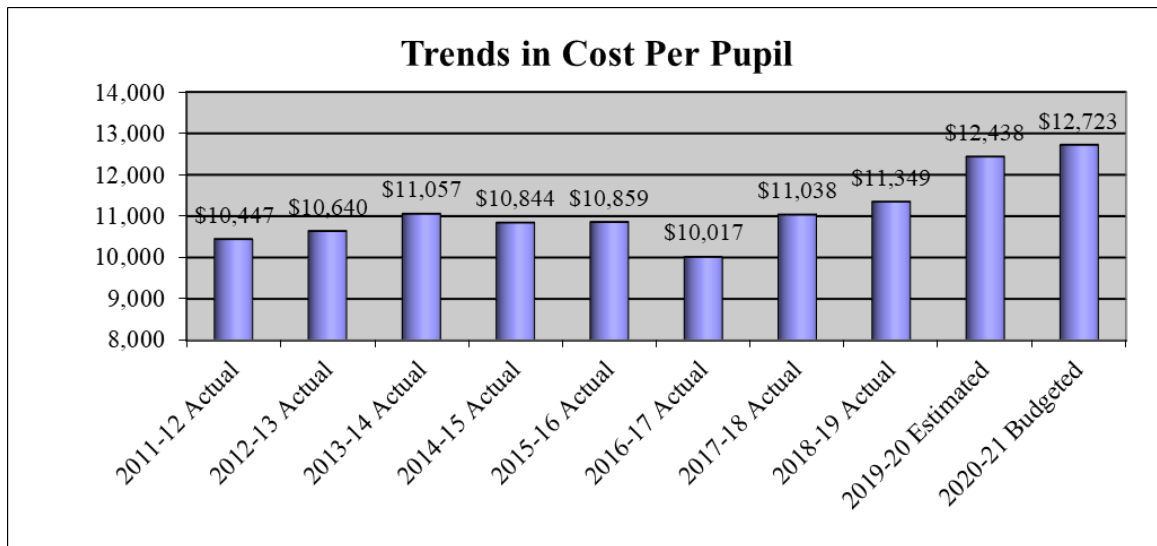
***Graduation Statistics for the Class of 2020***

The chart below provides a variety of information regarding the Class of 2020 high school graduates:

School	Graduates	% College Bound	On-Time Graduation Rate
Salem High	288	82	94.12%

**COST PER PUPIL**

The Virginia Department of Education defines "Operations" to include regular day school, summer school, adult education, and other education, but does not include pre-kindergarten, non-regular day school programs, non-local education programs, debt service, or capital outlay additions. Figures below for FY12 - FY19 were taken from Table 15 of the Superintendent's Annual Report for Virginia for the respective years. The FY20 cost per pupil is an estimate based on the adopted FY20 budget. The FY21 cost per pupil is an estimate based on data included in this budget book. The figures below include General Fund, Grant Fund and Cafeteria Fund.



### ACADEMIC EFFICIENCY OF DOLLARS SPENT

Below is a ranked comparison of per pupil expenditures for school divisions in the Roanoke region as compared to ranking of pass rates for Math SOL, English SOL scores, and graduation rates. All data presented is for fiscal year 2019 (latest year comparable data is available). As illustrated by the charts, Salem City Schools was ranked 4<sup>th</sup> in per pupil spending and ranked 5<sup>th</sup> in Math SOL scores, 3<sup>rd</sup> on English - Reading SOL scores, and 2<sup>nd</sup> in on-time graduation rates.

Locality	Per Pupil Expenditure (a)	Rank
Roanoke City	\$ 13,951	1
Franklin County	12,199	2
Botetourt County	11,591	3
<b>Salem City</b>	<b>11,349</b>	<b>4</b>
Montgomery County	11,323	5
Roanoke County	11,095	6

Locality	Math SOL (b)	Rank
Botetourt County	90	1
Roanoke County	89	2
Franklin County	86	3
Montgomery County	86	4
<b>Salem City</b>	<b>82</b>	<b>5</b>
Roanoke City	78	6

Locality	English Reading SOL (b)	Rank
Botetourt County	84	1
Roanoke County	84	2
<b>Salem City</b>	<b>81</b>	<b>3</b>
Montgomery County	81	4
Franklin County	79	5
Roanoke City	69	6

Locality	Graduation Rate (b)	Rank
Montgomery County	96.0	1
<b>Salem</b>	<b>95.3</b>	<b>2</b>
Botetourt County	95.3	3
Roanoke County	94.9	3
Franklin County	90.6	5
Roanoke City	90.1	6

a Source: State Superintendent's Annual Report for Virginia, Fiscal Year 2019, Table 15.

b School Division Report Card for 2019.



## ALLOCATION OF PERSONNEL RESOURCES

The information below is a summary by position of personnel resource changes included in the FY21 budget as compared to FY20. The total number of full time equivalent positions for FY21 is 541.7.

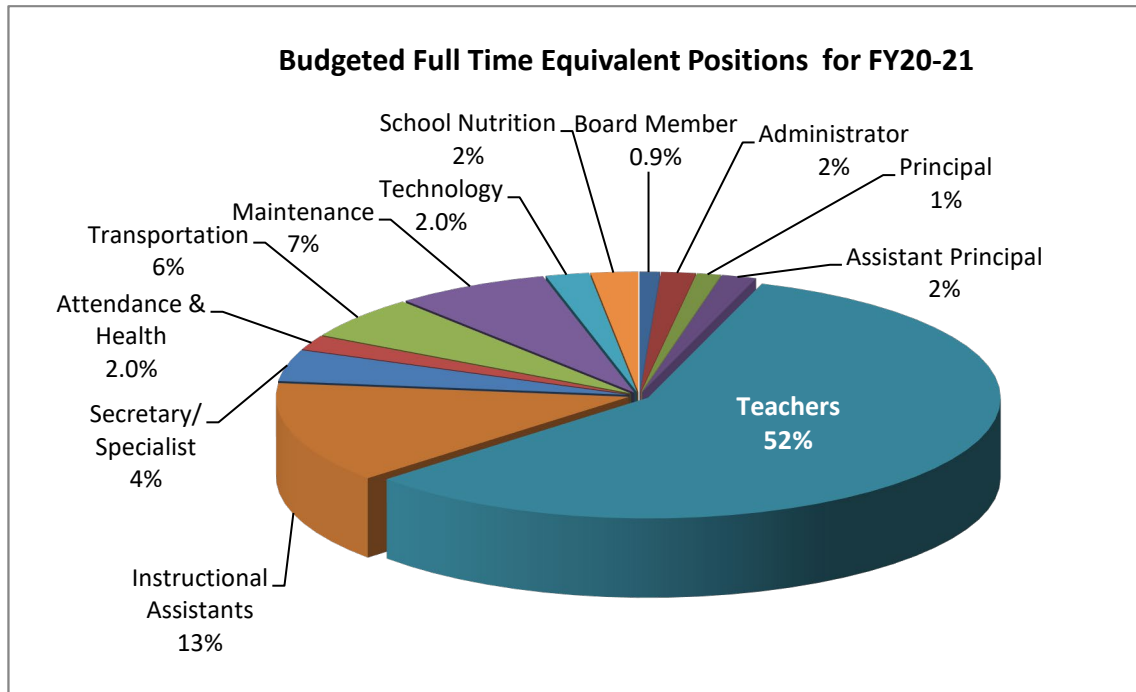
3 teaching positions were added for FY21 due to class scheduling needs. Two teachers at Salem High School (Cosmetology and a Coordinator of EL and Preschool) and one 7<sup>th</sup> grade math teacher at Andrew Lewis Middle School. Two nurses were added, one at the middle school and a part-time nurse who will be between schools. A Clerk of Works was added due to the Salem High School renovation project. Two custodial positions were added, one at Andrew Lewis Middle School and one at West Salem Elementary School. Two bus drivers were also added in Transportation.

	FY20	FY21	Difference
Board Member	5.0	5.0	-
Administrator	8.5	8.5	-
Principal	6.0	6.0	-
Assistant Principal	8.5	8.5	-
Teacher	309.8	312.8	3.0
Instructional Assistant	72.6	72.6	-
Secretary/Specialist	22.6	22.6	-
Attendance and Health	10.5	12.0	1.5
Transportation	30.8	32.8	2.0
Maintenance	37.6	39.6	2.0
Technology	10.7	10.7	-
School Nutrition	11.6	11.6	-
Total	534.2	542.7	8.5

Positions for teachers and instructional assistants vary from year to year based on enrollment by school, course offerings and grade. The school nutrition program is outsourced to Aramark. Employees replaced due to attrition become employees of Aramark and not the school division.

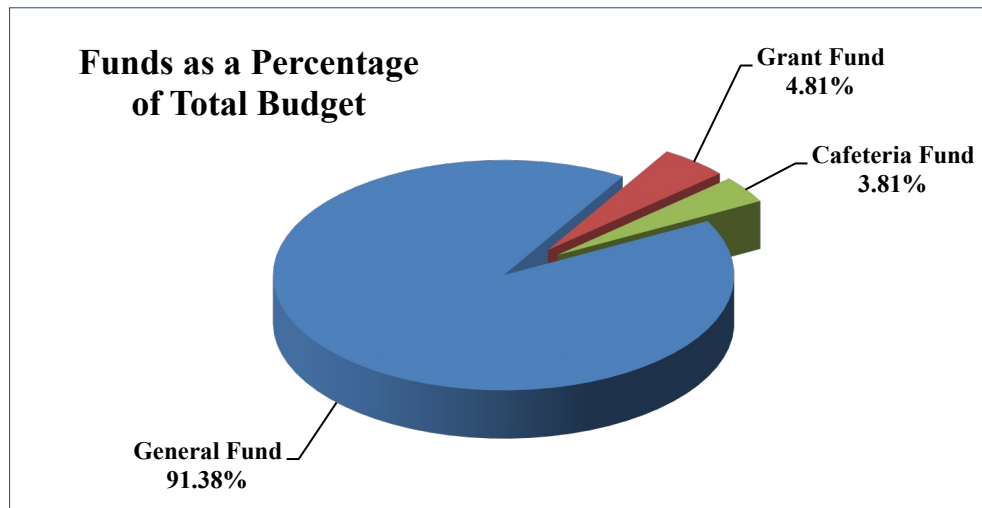


Personnel resources are allocated as follows:



## SUMMARY OF FUNDS

The following budgets are included in the School Board Annual Budget: General Fund, Grant Fund and Cafeteria Fund. The General Fund is intended to finance instructional programs and day-to-day operations of the school division and includes the division's primary revenue sources from the Commonwealth of Virginia and the City of Salem. The Grant Fund accounts for all federal grants. Federal grant funds are primarily entitlement funds, allocated to the school division on a formula basis but operating under grant rules as they relate to requirements, management, performance and reporting. They provide critical support for the instructional program. The Cafeteria Fund accounts for the cafeteria operations and administrative costs, primarily from breakfast and lunch sales and federal/state revenue.



The schedule below presents a summary comparison of the funds included in this budget. The FY21 approved General Fund budget reflects an increase of 2.1% over the FY20 budget. The Grant Fund reflects an expected increase in funds for education of \$265,675 or 12.8%. The Cafeteria Fund reflects a decrease of \$56,882, or 3%.

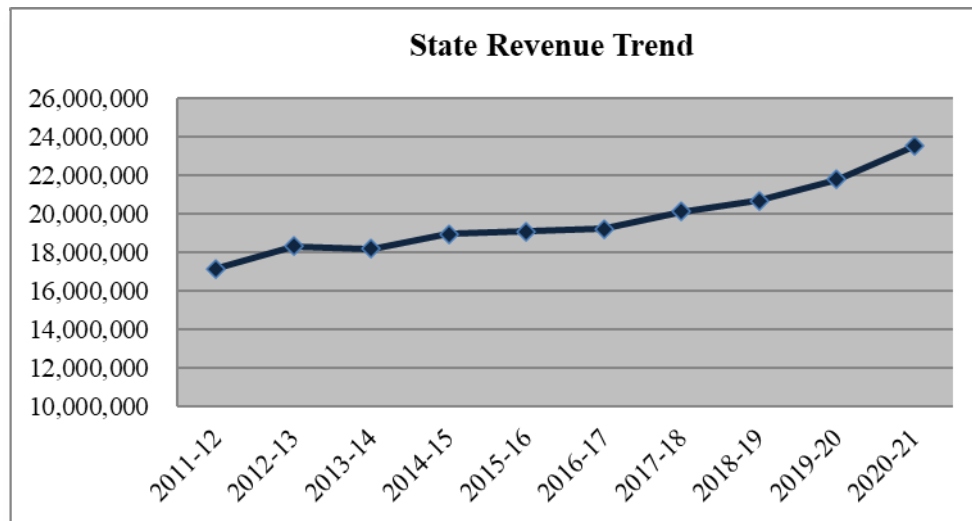
Fund	Budget 2019-20	Budget 2020-21	Increase (Decrease)	Percent Change
General Fund	\$ 43,554,396	\$ 44,471,618	\$ 917,222	2.1%
Grant Fund	2,072,931	2,338,606	265,675	12.8%
Cafeteria Fund	1,912,556	1,855,674	(56,882)	-3.0%
Total Funds	<u>\$ 47,539,883</u>	<u>\$ 48,665,898</u>	<u>\$ 1,126,015</u>	<u>2.4%</u>

The FY21 School Budget reflects an overall increase of 2.4% over the prior year with the General Fund representing the largest share of that increase. Further discussion of these budget variances by fund follows this section.

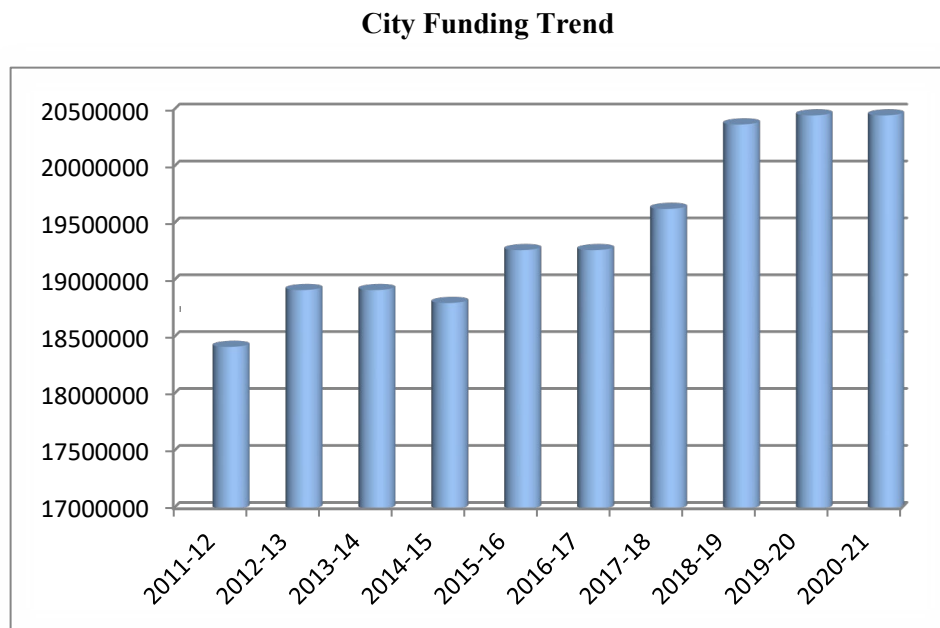
## **SCHOOL BOARD APPROVED FY21 GENERAL FUND BUDGET**

### General Fund Revenue Highlights

The revenue projections for FY21 in the General Fund reflect several significant assumptions. State revenue was projected using the General Assembly's approved state budget for FY21. The projected increase in state revenue for Salem City Schools is \$1,717,126 or 7.88%. The graph below is a historical trend analysis of state revenues.



The allocation of City funding for schools is approximately 46% of the operating budget and is level funded for FY21. The bar graph below illustrates the city funding over the past ten years.



Revenue projections in the General Fund by major category are as follows:

		Budget 2019-20	Budget 2020-21	Increase (Decrease)
State Sales Tax	\$	3,959,973	\$ 4,201,982	\$ 242,009
State Revenue		17,834,704	19,309,821	1,476,342
Transfer from City		20,455,621	20,455,621	0
Other Revenue		1,304,098	504,194	(801,129)
Total Revenues	\$	43,554,396	\$ 44,471,618	\$ 917,222

#### General Fund Expenditure Highlights

The following priority increases were funded in the FY21 General Fund budget:

##### Compensation and Benefits

- \$906,067 was included in the budget to fund an average 3.0% salary increase, however this amount has been moved to a contingency account pending action by the General Assembly. There was an addition of 3.0 teaching positions (FTE's) due to necessary services and the addition of two bus drivers in Transportation. A Clerk of Works position was added due to the renovation project at Salem High School. Two nursing positions were added along with two custodial positions.
- A 5% increase in health insurance premiums is factored in this budget amounting to \$295,000.
- Continued support for National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

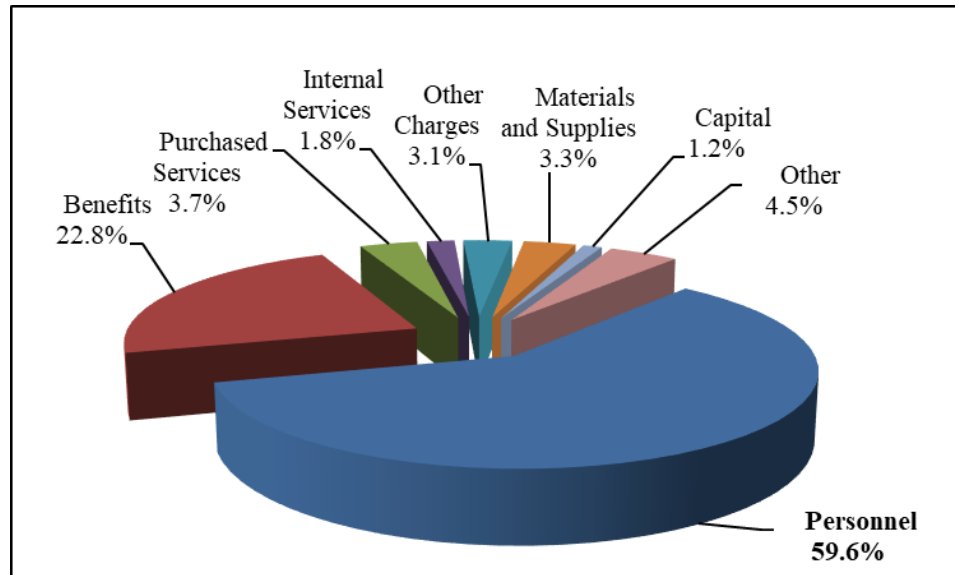
##### Non-Salary Operations

- Funding for the third year of the lease agreement for Chromebooks (\$119,000).
- Continued funding for the Distinguished Scholar Program (\$25,000) and the International Baccalaureate Program (\$91,725).

Budgeted expenditures in the General Fund by object are:

	<b>Budget FY20</b>	<b>Budget FY21</b>	<b>Increase (Decrease)</b>
Personnel	\$ 25,923,627	\$ 26,528,351	\$ 604,724
Benefits	9,938,820	10,149,343	210,523
Purchased Services	2,528,701	1,633,817	(894,884)
Internal Services	774,375	781,656	7,281
Other Charges	1,385,313	1,381,744	(3,569)
Materials and Supplies	1,381,775	1,479,455	97,680
Capital	536,900	536,900	-
Transfers	1,084,885	1,980,352	895,467
	<b>\$ 43,554,396</b>	<b>\$ 44,471,618</b>	<b>\$ 917,222</b>

### Budgeted Expenditures as a Percentage of Total Budget





<b>General Fund</b>	Budget FY20	Budget FY21	Increase (Decrease)	Forecast FY22	Forecast FY23	Forecast FY24
Revenues:						
State	\$ 21,794,677	\$ 23,511,803	\$ 1,717,126	\$ 23,982,039	\$ 24,441,680	\$ 24,930,914
Local	20,455,621	20,455,621	0	20,455,621	20,455,621	20,455,621
Other	1,304,098	504,184	(799,914)	504,194	524,194	524,194
Total Revenues	43,554,396	44,471,608	917,212	44,941,854	45,421,495	45,910,729
Expenditures:						
Personnel	25,923,627	26,528,351	604,724	26,728,351	26,928,351	27,128,351
Benefits	9,938,820	10,149,343	210,523	10,184,579	10,229,220	10,283,454
Purchased Services	2,528,701	1,633,817	(894,884)	1,633,817	1,633,817	1,633,817
Internal Services	774,375	781,656	7,281	816,656	851,656	886,656
Other Charges	1,385,313	1,381,744	(3,569)	1,406,744	1,431,744	1,456,744
Materials	1,381,775	1,479,455	97,680	1,654,455	1,829,455	2,004,455
Capital	536,900	536,900	-	536,900	536,900	536,900
Transfers	1,084,885	1,980,352	895,467	1,980,352	1,980,352	1,980,352
Total Expenditures	43,554,396	44,471,618	917,222	44,941,854	45,421,495	45,910,729
Revenues over (under)						
Expenditures	-	-	-	-	-	-
Beginning Fund Balance	5,727,480	5,727,480	-	5,727,480	5,727,480	5,727,480
Ending Fund Balance	\$ 5,727,480	\$ 5,727,480	\$ -	\$ 5,727,480	\$ 5,727,480	\$ 5,727,480

## OTHER SCHOOL BOARD APPROVED FY21 FUND BUDGETS

There are two other funds submitted to the School Board for approval annually. They are the Grant Fund and the Cafeteria Fund. These funds are designated for the stated purposes and are not combined with the General Fund.

### Grant Fund

The Grants Fund accounts for grants which provide critical support for the instructional program. The budget includes current grant sources that are expected to be awarded for the next fiscal year. Grants received during the fiscal year are appropriated by the School Board as awarded during the fiscal year. A detailed breakdown across sources of grant funds for FY21 is shown under the grant fund tab in this publication.

<b>Grant Fund</b>	Budget FY20	Budget FY21	Increase (Decrease)	Forecast FY22	Forecast FY23	Forecast FY24
Revenues:						
Federal	\$ 1,715,195	\$ 1,913,877	\$ 198,682	\$ 1,913,877	\$ 1,913,877	\$ 1,913,877
State	357,736	424,729	66,993	424,729	424,729	424,729
Total Revenues	2,072,931	2,338,606	265,675	2,338,606	2,338,606	2,338,606
Expenditures:						
Personnel	1,277,417	1,411,427	134,010	1,411,427	1,411,427	1,411,427
Benefits	414,191	474,516	60,325	474,516	474,516	474,516
Purchased Services	191,667	233,315	41,648	233,315	233,315	233,315
Other Charges	53,632	48,601	(5,031)	48,601	48,601	48,601
Materials	136,024	170,747	34,723	170,747	170,747	170,747
Total Expenditures	2,072,931	2,338,606	265,675	2,338,606	2,338,606	2,338,606
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	78,474	78,474	-	78,474	78,474	78,474
Ending Fund Balance	\$ 78,474	\$ 78,474	\$ -	\$ 78,474	\$ 78,474	\$ 78,474

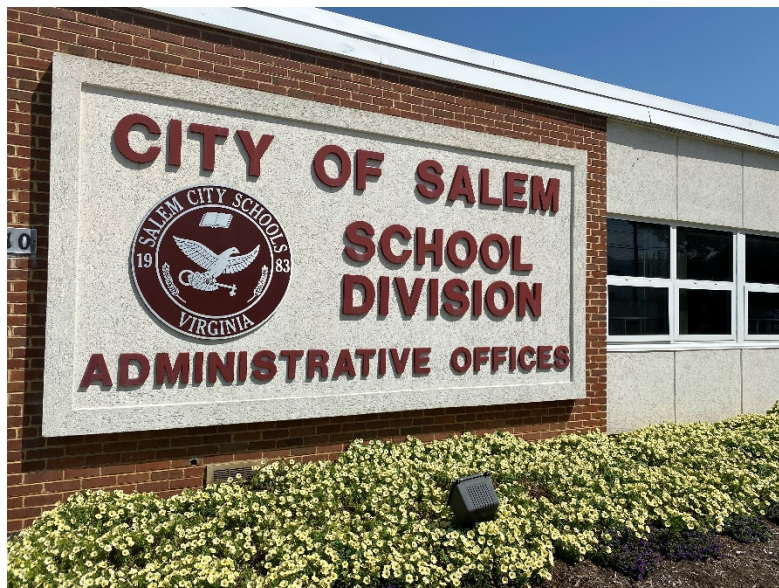
### **Cafeteria Fund**

The Cafeteria Fund accounts for cafeteria operations within the school division, including the procurement, preparation and serving of student breakfasts and lunches. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. 51% of the revenue is derived from funding for free and reduced lunches. The second largest revenue source, 46%, is funding from the sale of student and adult lunches. As compared to FY20, the School Nutrition budget is decreasing by 2.97%. The decrease of \$56,882 is due in part to a decrease in participation that coincides with our required increase in lunch prices. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. To comply with this federal mandate, we will be increasing student and adult lunches by no more than 10 cents. The charts below provide additional information on the Cafeteria Fund.

<b>Cafeteria Fund</b>	Budget FY20	Budget FY21	Increase (Decrease)	Forecast FY22	Forecast FY23	Forecast FY24
Revenues:						
Cafeteria Sales	\$ 874,196	\$ 857,959	\$ (16,237)	\$ 853,669	\$ 849,401	\$ 845,154
Federal	1,000,534	940,140	(60,394)	949,541	959,036	968,627
State	28,526	47,688	19,162	47,688	28,526	28,526
Other	9,300	9,887	587	9,300	9,300	9,300
Total Revenues	1,912,556	1,855,674	(56,882)	1,860,198	1,846,263	1,851,607
Expenditures						
Salaries	597,770	666,693	68,923	609,725	621,920	634,359
Benefits	283,450	248,329	(35,121)	289,119	294,901	300,799
Purchased services	261,351	237,340	(24,011)	237,340	237,340	237,340
Food products	675,793	638,590	(37,203)	659,292	627,380	614,387
Materials and supplies	94,192	64,722	(29,470)	64,722	64,722	64,722
Total Expenditures	1,912,556	1,855,674	(56,882)	1,860,198	1,846,263	1,851,607
Revenues over (under) Expenditures	-	-	-	-	-	-
Beginning Fund Balance	636,903	636,903	-	636,903	636,903	636,903
Ending Fund Balance	\$ 636,903	\$ 636,903	\$ -	\$ 636,903	\$ 636,903	\$ 636,903

## ADDITIONAL INFORMATION

Questions concerning this report or requests for additional financial information should be directed to Mandy C. Hall, Director of Business, Salem City Schools, 510 South College Avenue, Salem, Virginia 24153, telephone (540) 389-0130 , or visit the school division's web site at [www.salem.k12.va.us](http://www.salem.k12.va.us).





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

## CITY OF SALEM SCHOOL BOARD

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2019–2020.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'T E Wohlleber'.

**Thomas E. Wohlleber, CSRM**  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

**David J. Lewis**  
Executive Director



**THIS PAGE INTENTIONALLY BLANK**



# Organizational

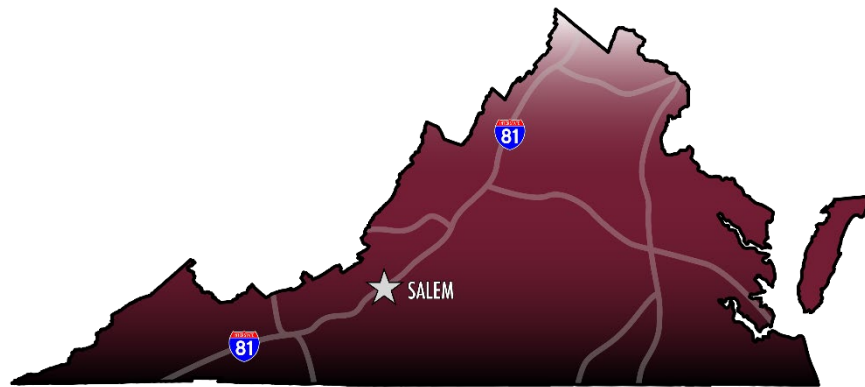


# Back of Tab

## Geographic Area and Location

Salem City Schools (School Division) is the 66<sup>th</sup> largest of 132 school divisions in the Commonwealth of Virginia. The City of Salem is located at the southern end of the Shenandoah Valley, approximately 190 miles west of Richmond and 250 miles southwest of Washington, DC. Its position in the southeastern United States gives the City ready access, within a 500 mile radius, to nearly two-thirds of the total population of the United States. In addition, the City lies at the region's crossroads of major rail and highways systems, and passenger/freight service through the Roanoke-Blacksburg Regional Airport making it a part of the principal trade, industrial, transportation, medical and cultural center of western Virginia. Salem has approximately 25,643 citizens.

Chartered by the Commonwealth of Virginia as a town in 1806 and as a city in 1968, Salem encompasses a land area of 14.4 square miles.



## Organizational and Management Structure

A five member City Council is charged by state law to approve and appropriate funds for the school division's budget. The School Division is a legally separate entity which is fiscally dependent on the City of Salem and does not have the authority to generate tax revenue or incur debt. The Salem City Council approves the school division's budget in total by fund. The funds include the General Fund, Grant Fund, and the Cafeteria Fund. The cafeteria operation was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem.

Salem City Schools is governed by an appointed five member School Board. Serving staggered three-year terms, School Board members set policies to ensure proper administration of the school division and are responsible for the division's financial matters as an agency of the appropriating body for the city, the Salem City Council. Board members select a Chair and Vice-Chair during the first meeting in July. The School Board generally meets on the second Tuesday of each month. More information on School Board meetings is available on the School Board website at <http://www.salem.k12.va.us>.

The School Board appoints the Division Superintendent. The Division Superintendent works closely with the leadership cabinet to oversee the daily operations of the schools and central administration.

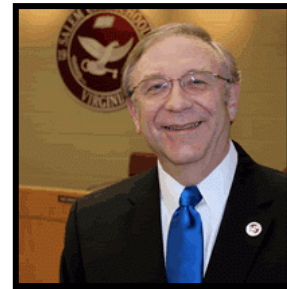
Salem City Schools was established in 1983 and is responsible for elementary and secondary education within Salem City. The School Division provides educational opportunities for students between the ages of 2 and 21 at four elementary schools, one middle school, one high school and an alternative and adult

education center. The schools are supported by the central office that provide a broad range of services including instructional curriculum development and support, student support, special education services, staff development, reporting and evaluation, pupil transportation, facilities, human resources, finance, technology and school nutrition services. There are 3,800 students budgeted in FY21 to attend Salem City Schools.

## The Salem City School Board



**Mr. David H. Preston**  
Chairman



**Dr. Michael A. Chiglinsky**  
Vice Chairman



**Dr. Nancy A. Bradley**



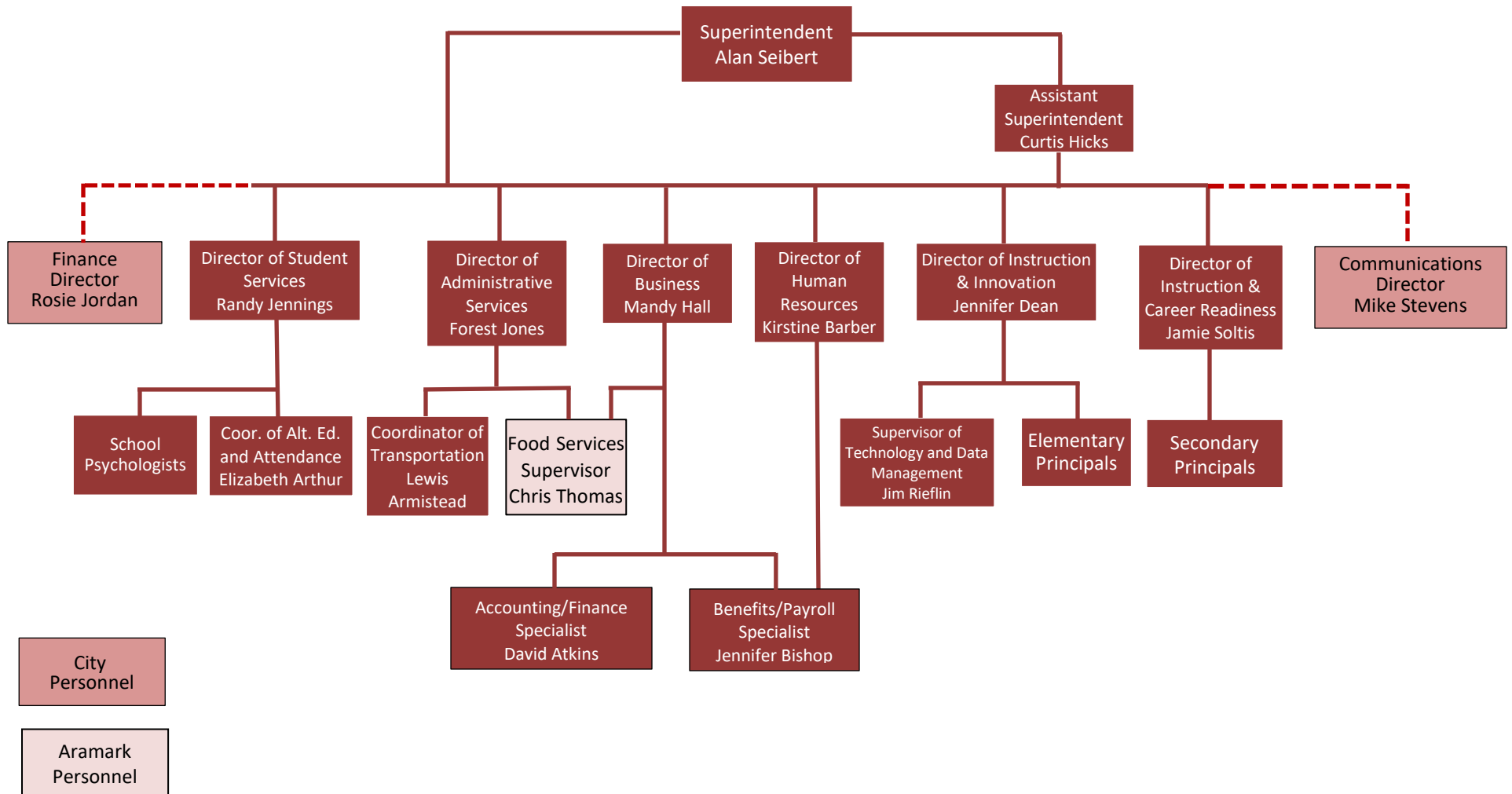
**Ms. Artice M. Ledbetter**



**Mr. John A. (Andy) Raines**

## Salem City Schools Leadership Cabinet

Dr. H. Alan Seibert.....	Superintendent
Dr. Curtis N. Hicks .....	Assistant Superintendent
Ms. Kirstine M. Barber.....	Director of Human Resources
Ms. Jennifer P. Dean .....	Director of Instruction and Innovation
Ms. Mandy C. Hall, SFO.....	Director of Business
Dr. Randy L. Jennings .....	Director of Student Services
Dr. Forest I. Jones.....	Director of Administrative Services
Mr. Jamie C. Soltis .....	Director of Instruction and Career Readiness



**Superintendent**  
 Assistant Superintendent  
 Director of Business  
 Director of Student Services

**Assistant Superintendent**  
 Director of Instruction & Innovation  
 Director of Inst. & Career Readiness  
 Director of Human Resources  
 Director of Administrative Services

#### Direct Reports

**Director of Instruction & Innovation**  
 Elementary Principals  
 Supervisor of Technology

**Director of Inst. & Career Readiness**  
 Secondary Principals

Note: The Finance Director and Communications Director are employees of the Salem City Government and are indicated by the dotted lines.

## **Facilities and Administrators**

Salem City Schools is comprised of four elementary schools, one middle school, one high school, and an alternative education center. Other operations are supported by the administration building and a transportation/operations facility.

### **Salem High School**

400 Spartan Drive  
Salem, Virginia 24153  
Phone: 540-387-2437  
Principal – Mr. Scott Habeeb

### **Andrew Lewis Middle School**

616 South College Avenue  
Salem, Virginia 24153  
Phone: 540-387-2513  
Principal – Mr. James Garst

### **G. W. Carver Elementary School**

6 Fourth Street  
Salem, Virginia 24153  
Phone: 540-387-2492  
Principal – Ms. Kristyn Schmidt

### **East Salem Elementary School**

1765 Boulevard  
Salem, Virginia 24153  
Phone: 540-375-7001  
Principal – Ms. Hunter Routt

### **South Salem Elementary School**

1600 Carolyn Road  
Salem, Virginia 24153  
Phone: 540-387-2478  
Principal – Ms. Laura James

### **West Salem Elementary School**

520 North Bruffey Street  
Salem, Virginia 24153  
Phone: 540-387-2503  
Principal – Ms. Amanda Gibson

### **Administration Building**

510 South College Avenue  
Salem, Virginia 24153  
Phone: 540-389-0130  
Superintendent – Dr. H. Alan Seibert

### **Alternative/Adult Education**

406 E. 4<sup>th</sup> Street  
Salem, Virginia 24153  
Phone: 540-375-4104  
Dr. Elizabeth Arthur (Alternative)  
Ms. Lea DeCosta (Adult GED)

### **Transportation/Operations**

1228 Indiana Street  
Salem, Virginia 24153  
Phone: 540-389-0130  
Mr. Lewis Armistead

### **Salem City Schools Website**

[www.salem.k12.va.us](http://www.salem.k12.va.us)

### **Vision Statement**

The City of Salem School Board's Vision Statement shall be Children First, Every Child, Every Day!

### **Mission Statement**

The mission of Salem City Schools is to provide a loving and engaging environment that inspires children to reach their full potential.

*Love. Engage. Inspire.*

### **Educational Philosophy**

Honoring our Vision, Mission, and Core Values requires focus while avoiding distractions, being innovative while avoiding fads, and recognizing that we can do anything well, by being strategic and selective to avoid trying to do everything. To assist, the Board has established that:

- Our Core Business is Teaching and Learning
- Our Focus is Continuous Improvement, and
- Our Commitment is to Every Child; Every Day

To fulfill its Vision and Mission and to uphold its Core Values, the Salem City School Board is committed to providing a safe, nurturing environment where ALL STUDENTS acquire the knowledge, skills, and values necessary to become successful and responsible citizens. The Board is similarly committed to personalizing and providing a variety of educational, extracurricular, and social opportunities so that every student will be equipped with the skills necessary to communicate, collaborate, problem-solve, and think critically and creatively, to be successful in career paths and continued education.

Specifically, the Salem City School Board:

- provides the necessary trained and dedicated leadership, qualified personnel, equipment and materials to assure an appropriate education for every student;
- treats all members of the school community equitably with the highest degree of respect;
- demonstrates good stewardship of resources through fair and efficient allocation.

### **Division Goals and Objectives**

The goals and objectives jointly established by the School Board and the Superintendent each year serve two primary purposes: 1) to implement the Six-Year Comprehensive Plan and other Board priorities by focusing the efforts of the Superintendent, the Board, staff, and students in the coming school year; and 2) to form the basis for the Board's annual evaluation of the Superintendent.



The annual goals and objectives are intended to establish focus for the coming year, but are not intended to provide a comprehensive listing of the functions and activities of the school division as a whole. Similarly, the goals and objectives established do not provide an overview of the activities of the Superintendent's responsibilities in any given year.

The Board recognizes that many daily tasks and most major functions that are required or previously incorporated into routine practice are not expressly stated. Moreover, unanticipated events often present significant challenges that must be met.

The Superintendent will report on the progress made toward the goals and objectives in October and March of each school year. The March Progress Report precedes the annual evaluation of the Superintendent and provides the basis for new goals and objectives each April.

### Division Core Values

The core values identified by the School Board form the foundation of the City of Salem School Division. They will inform, guide, and direct all activities undertaken by the Board or its employees and are listed here:

- We are committed to excellence in all we do.
- We believe that all children are important and can be successful.
- We recognize and value individual differences among staff and students.
- We believe students learn best in a safe and disciplined environment provided by caring and respectful adults.
- We believe student success is a shared responsibility among schools, parents, and community partners.
- We are committed to providing employees with an excellent work environment and a competitive compensation package.



## Comprehensive Plan Goals

Listed below are the Comprehensive Plan Goals.

<b>Instruction</b> <i>"We believe that all students are important and can be successful."</i>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>1. All students will graduate with a board-approved diploma or its equivalent.</li> <li>2. All graduates will exhibit college and career readiness by demonstrating proficiency on an industry credential, state licensure exam, and/or a national assessment.</li> <li>3. The division will ensure that instruction is aligned with intended learner outcomes (ILO's)</li> <li>4. By 2020, all teachers will record and report grades by learning standard.</li> <li>5. The division will create and provide a more authentic learning environment and balanced assessment program.</li> <li>6. The division will provide personalized learning opportunities to students in grades K-12.</li> <li>7. The division will foster the development of social and emotional skills to ensure that all students attain the skills they need to be successful members of the 21<sup>st</sup> Century Global Economy.</li> <li>8. The division will provide and support a variety of IB, AP, elective courses and Career and Technical programs at Salem High School and through external educational and business partnerships to ensure that ALL students are engaged in coursework related to areas of individual interest and aptitude.</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) School counselors will identify students with credit deficits and develop plans to promote on-time graduation in grades 9-12.</li> <li>b) Each school will develop action plans to support students in need of emotional, social, or academic intervention.</li> <li>c) Develop ILO's for core disciplines in grades K-12 and align progress reports.</li> <li>d) The division will support and provide professional development that promotes cultural proficiency, personalized learning, authentic assessment, and standards-based learning.</li> <li>e) By 2022, the division will expand the one student:one device initiative (1:1) to grades 3-12.</li> <li>f) The division will provide instruction in goal setting to students in K-12.</li> <li>g) The division will adopt and implement a framework to support the development of social and emotional skills that include but are not limited to Habits of Mind, executive functioning, and learner agency.</li> <li>h) The division will continue its emphasis on student enrollment in IB and AP classes, and courses that are Dual Enrolled through VWCC.</li> </ol>

Funding for a year of Chromebook lease payments as part of our 1:1 technology initiative is included in this budget at a total cost of \$119,000 and \$10,000 supplemental pay and enrichment materials for curriculum development in Personalized Learning.

<b>Assessment</b> <i>"We are committed to excellence in all that we do."</i>	
<b>Desired Outcome</b> <ol style="list-style-type: none"> <li>1. All students will meet or exceed personalized growth targets.</li> <li>2. All students will meet or exceed state standards as assessed by the Virginia Standards of Learning Assessment Program.</li> <li>3. Salem students will exceed the state and national average mean scores on the SAT and ACT annually.</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) The division will expand and support the use of Data Teams at each school to assist administrators and teachers in the use of data to inform instructional practice and improve student achievement.</li> <li>b) Staff will develop annual goals for the use of formative assessment strategies and descriptive feedback to increase student learning.</li> </ol>

<ol style="list-style-type: none"> <li>4. The division will expand the development and use of authentic assessments.</li> <li>5. Students will demonstrate proficiency on assessments and /or industry credentials related to individual post-secondary goals identified in their student selected Career Pathway Plan of Study (CPPS).</li> <li>6. Division staff will demonstrate increased awareness of the impact of culture on achievement in order to ensure deep equity.</li> </ol>	<ol style="list-style-type: none"> <li>c) The division will collect and report PALS data (grades K – 2) and MAP data (grades 2 – 9).</li> <li>d) The division will administer the PSAT to students in the 10<sup>th</sup> grade annually and provide professional development to teachers based on PSAT data.</li> <li>e) Staff development will be provided on the development and use of authentic assessments and performance tasks that reflect individual differences to measure student achievement.</li> </ol>
--	---

All schools in the division are fully accredited which is a strong indicator of student achievement. Students in Salem City Schools continually outperform state and national average scores on the SAT test annually. Our students also perform well on the Virginia Standards of Learning tests. \$2,000 is included in this budget for Early Reading Intervention/PALS, \$26,103 for MAP testing and \$9,495 for PSAT testing.

<b>Communication and Community Relations</b> <i>“Student success is a shared responsibility among schools, parents, and community partners.”</i>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>1. The division will maintain a 95% approval rating with parents, students, staff, and the community as measured by survey every two years.</li> <li>2. By 2020, 90% of stakeholders will indicate their satisfaction with the method their child’s school uses to report student achievement.</li> <li>3. The division will communicate the key components associated with Virginia’s “Profile of a Graduate”.</li> <li>4. The division will communicate the benefits of cultural proficiency, personalized learning, authentic learning, assessment for learning and standards-based learning.</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) The division and all schools will utilize a variety of communication strategies to ensure that parents and community stakeholders are provided with timely information regarding school programs and activities.</li> <li>b) The division and all schools will utilize a variety of communication strategies to communicate information related to standards-based grading, personalized learning, authentic learning and assessment, assessment for learning, and cultural proficiency.</li> </ol>

Salem City Schools’ budget includes sufficient funding in the Printing Services account to accomplish these goals.

<b>Safety and Organizational Management</b> <i>“Students learn best in a safe and disciplined environment provided by caring and respectful adults.”</i>	
<b>Desired Outcomes</b> <ol style="list-style-type: none"> <li>1. Staff and students will report that the Salem City School Division provides a safe and disciplined learning environment.</li> <li>2. The school calendar, transportation schedules, school schedules, and school facilities will reflect the division’s emphasis</li> </ol>	<b>Actions</b> <ol style="list-style-type: none"> <li>a) All schools will implement Virginia’s Tiered Systems of Support.</li> <li>b) The division and all schools will annually review safety and crisis management procedures.</li> </ol>

<p>on personalized learning in a modern workplace.</p> <ol style="list-style-type: none"> <li>By 2020, division salaries will rank first when compared to regional school divisions in each salary range and employment category.</li> <li>The Salem City School Division will provide classroom environments that reflect and value cultural diversity.</li> <li>The division will support students physical and mental well-being during times of acute stress and trauma.</li> </ol>	<ol style="list-style-type: none"> <li>The division will review research related to school schedules, calendars, and facilities and implement incremental changes to promote student health, well-being, and personalized learning.</li> <li>The division will fully implement the recommendations of the 2015 salary study.</li> <li>The division will provide programs of support and facilitate contact with community agencies for student and families dealing with trauma.</li> </ol>
---	---

Salem City Schools ranks number one in teacher salary scale benchmark comparisons in the Roanoke Valley at beginning salary, five years' experience, and 10 years' experience with a bachelor's degree. The school division froze salaries for FY21 due to economic conditions related to the COVID-19 pandemic.

<b>Career Education</b>	
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>Students, parents, and teachers will be familiar with Career Pathway Plans of Study (CPPS).</li> <li>All students in grades 8 – 12 will select and successfully pursue a Career Pathway Plan of Study to ensure that every student graduates with a diploma and a plan.</li> <li>The division will promote, support and report enrollment in a variety of advanced career-centered learning opportunities.</li> <li>The division will provide parents and students with information related to a variety of post-secondary education and training opportunities related to their areas of interest and aptitude.</li> </ol>	<p><b>Actions</b></p> <ol style="list-style-type: none"> <li>The division will provide professional development and utilize a variety of communication strategies to provide information related to the use and benefits of Career Pathways.</li> <li>The division will develop a transportation plan that supports student enrollment in a variety of advanced learning opportunities provided by business, industry, and postsecondary partners.</li> <li>Evaluate and consider changes/updates/additions to Career and Technical Education opportunities.</li> <li>Salem High School will communicate and support CCAP and Upward Bound programs.</li> </ol>

Salem City Schools' budget includes sufficient funding to accomplish these goals.

<b>Technology</b>	
<p><b>Desired Outcomes</b></p> <ol style="list-style-type: none"> <li>The Salem City School Division will provide the necessary infrastructure, hardware and software to support the division's expansive of personalized learning and the one student:one device digital conversion.</li> <li>The Salem City School Division will provide multiple formal and informal learning opportunities related to online safety and digital citizenship.</li> <li>The division will foster classroom environments that support innovation.</li> </ol>	<p><b>Actions</b></p> <ol style="list-style-type: none"> <li>Staff will be trained in the use of instructional technology to promote student engagement.</li> <li>Resources will be allocated for the purchase and maintenance of instructional technology and infrastructure to support its use.</li> <li>The division will support the continued development and availability of innovative courses and programs.</li> <li>All students will complete a formal program to address digital citizenship and online safety in grades K - 6.</li> </ol>

4. The division will support the implementation of technology and Computer Science standards in grades K-12.	
--	--

The school division included \$212,830 in this budget to cover cost of software licensing fees, \$61,175 for instructional software and \$119,000 for the Chromebook lease payment as part of the school divisions' 1:1 technology initiative.

The body of law governing the operation of schools in the Commonwealth of Virginia, known as the Standards of Quality (SOQ), set forth the requirements that all school divisions must develop a six-year planning document that is evaluated and updated every two years. The SOQ requires that each plan address certain long-range topics in addition to the most current objectives of the school division. The entire plan is located on our website at:

<https://docs.google.com/a/salem.k12.va.us/file/d/0ByMICIgSvRngX2tGeXVnYzQ4NUU/edit>

The Technology Plan outlines the multiyear strategic technology goals and demonstrates the effective use of technology throughout the School Division. This plan supports the Salem City School Board's vision, mission and student achievement goals and is submitted to meet compliance requirements and is aligned to the Virginia Department of Education's (VDOE) Educational Technology Plan. The entire plan is available on our website at:

<https://docs.google.com/document/d/1HoLAOUOZp7PXdTd9uE5DsaG-16TBdGZn48Q6h-bGOO0/edit>

### Budget Development Process

Virginia school law requires that the budget fiscal year begin on July 1 and end on June 30. The Salem City School Division develops a General Fund Budget, Grant Fund Budget and Cafeteria Fund Budget on an annual basis.

#### General Fund

The General Fund covers those necessary expenditures for the day-to-day operations of the School Division for the upcoming fiscal year. This includes costs such as teacher salaries and benefits, supplies, equipment, and other operating costs. The General Fund budget is comprised of four major revenue sources: state, federal, local and other.

#### Grant Fund

The Grant Fund accounts for grants that provide critical support for the instructional program. The primary source of funding for this budget comes from Federal and State funds.

#### Cafeteria Fund

The Cafeteria Fund accounts for the revenues and expenditures necessary to operate school cafeterias. No local tax dollars are used to defray costs in the cafeteria fund. The primary source of funding for this budget comes from cafeteria sales and federal reimbursements for free and reduced lunches. The cafeteria operation was privatized (Aramark) in July 2014.



## Budget Overviews

The mission/vision/goals approved by the School Board provide the foundation for the recommendations contained within this Annual Financial Plan. The Superintendent is required by the *Code of Virginia* to prepare, with the approval of the school board, and submit to the governing body appropriating funds for the school division, the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the public schools of the school division. The estimate shall set the amount of money deemed to be needed for each major classification prescribed by the Board of Education. The School Board is required to hold at least one public hearing before it gives final approval to its budget for submission to the governing body.

The administration recommended that the budget be developed in a site-based manner as in past years with requests based on instructional needs being submitted by teachers for compiling by the principal. The principals were given category target budgets as a starting point and flexibility to allocate instructional resources based on a school's individual needs after receiving teacher requests and factoring in division goals. Baseline budgets did not reflect any one-time funds. The operating budget was developed in two portions:

1. Non-personnel line items
2. Personnel line items

Principals were asked to initiate development of non-personnel school budget requests by reviewing the division's comprehensive plan and analyzing each school's needs. Central office staff prepared non-personnel budget requests for centrally directed accounts. All budget managers were asked to scrutinize requests carefully based on need, timeliness and cost effectiveness.

A central budget team consisting of Directors and the Assistant Superintendent reviewed each line item request with principals and engaged in group discussion on where budget emphasis needed to occur at each school.

The personnel portion of the budget was prepared by the Director of Business with the assistance of the Superintendent, and the Director of Human Resources in consultation with the central staff and school principals. The Superintendent and members of the central administrative staff met with each principal and director in February and again in April to review projected personnel needs.

Prior to April 1 of each year, the School Board adopts the next fiscal year's budget and submits to the City Council for approval. The school division operates as a legally separate component unit. However, the school division is fiscally dependent upon the City of Salem with approximately 50% of the school budget funded by local taxes. The final adoption and appropriation occurs in May of each year.

The fiscal year begins on July 1 of each year when the newly adopted budget becomes available for spending. The City Council has adopted the policy of appropriating the School Division budget in total rather than by categories. The School Board is authorized to transfer budget amounts within the fund at its discretion. The Superintendent is authorized to transfer budget amounts within and between the major categories subject to School Board approval.

The last step in the budget process is the evaluation of the financial plan. The results of operation for the fiscal year are reported annually in the School Board's Comprehensive Annual Financial Report (CAFR),



which is audited by a certified public accounting firm. The Superintendent's Annual School Report is also prepared annually in accordance with regulations set by the Virginia General Assembly.

In addition to the operating budget for the school division, the School Board annually reviews and updates the Capital Improvement Plan (CIP) which reflects the school capital needs for a period of six years. The CIP generally includes projects expected to individually cost in excess of \$10,000 each, such as roof replacement, HVAC control updates, and band instrument replacement along with building renovations and construction. The most recent CIP was approved by the School Board on October 8, 2019.

## Budget Development Process



### Budget Development Calendar

<b>August 2019</b>
<ul style="list-style-type: none"> <li>• CIP requests from Schools and Departments</li> </ul>
<b>October 2019</b>
<ul style="list-style-type: none"> <li>• School Board adopts new CIP</li> </ul>
<b>November 2019</b>
<ul style="list-style-type: none"> <li>• Administrative staff discusses budget priorities</li> <li>• Report to School Board on budget priorities</li> <li>• Budget calendar presented to School Board</li> </ul>
<b>December 2019</b>
<ul style="list-style-type: none"> <li>• Budget Prep in New World opened to principals and directors</li> <li>• School Board holds first public hearing to receive suggestions for budget priorities</li> </ul>
<b>January 2020</b>
<ul style="list-style-type: none"> <li>• Directors and principals submit school level prioritized non-personnel budget requests</li> <li>• Non-personnel budget verified on-line by Director of Business</li> <li>• Update to School Board on Governor's introduced budget and latest budget impact</li> <li>• General Assembly convenes</li> <li>• Director of Business and central office budget team review all budget requests with principals</li> </ul>
<b>February 2020</b>
<ul style="list-style-type: none"> <li>• Superintendent, Director of Business, Director of Human Resources and other division leadership meet with principals and central office staff to review personnel needs after student enrollment projections are finalized</li> <li>• Update to School Board on House and/or Senate introduced budgets and latest budget impact</li> </ul>
<b>March 2020</b>
<ul style="list-style-type: none"> <li>• Superintendent presents entire budget to School Board based on best available state revenue estimates</li> <li>• Second public hearing on budget</li> <li>• School Board adopts total budget and sends it to City Council for approval prior to April 1 deadline</li> </ul>
<b>April 2020</b>
<ul style="list-style-type: none"> <li>• Superintendent and School Board Chairman present budget to City Council at a regular City Council meeting, typically the second meeting of the month</li> </ul>
<b>May 2020</b>
<ul style="list-style-type: none"> <li>• Subsequent report to School Board, as needed, with salary recommendations</li> <li>• City Council formally appropriates funding for school budget</li> <li>• Superintendent and Director of Business review adopted budget with staff as needed</li> </ul>
<b>By July 1, 2020</b>
<ul style="list-style-type: none"> <li>• Budget published on-line with bound copy to be distributed by August 31st</li> </ul>

## **Budget Administration Process**

Budget administration is the process of monitoring revenues and expenditures throughout the fiscal year. Expenditures are monitored to ensure that they do not exceed authorized amounts and that they are used for intended purposes. Revenues are monitored to identify any fluctuations in budget to actual amounts. Monitoring both revenues and expenditures on summary levels is a continuous activity of the Business Office.

### **Expenditure and Encumbrance Controls**

The Salem City Schools budget is separated into cost centers. Each cost center has a budget manager who is a director, principal, or supervisor. The budget manager is responsible for monitoring the accounts within the cost center to which they have been assigned to ensure the funds are properly disbursed or encumbered.

### **Budget Transfers**

The budget is a spending plan based on a series of assumptions and estimates. Typically, during the course of the year, adjustments are made between various budget accounts to cover higher than expected costs or provide for unanticipated expenses. Transfers from one line item to another within a given major classification or category of the budget shall be made only with the approval of the Superintendent, and the authority to give such approval shall not be delegated by the Superintendent. Transfers from one major classification or category to another within the budget shall require the approval of the School Board.

### **Revenue Monitoring**

The School Division receives funding for the General Fund Budget from the state government, city council, tuition and fees, and other revenue sources. The Director of Business is responsible for monitoring budgeted to actual revenues. If changes to revenue projections are required, the Superintendent and staff will develop a corresponding adjustment on the expenditure side of the budget.

### **Basis of Accounting**

The accounts of the School Division are organized and operated using fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds maintained is consistent with legal and managerial requirements. All of the budgeted funds adopted by the School Board are classified as governmental funds.

Governmental funds use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, both measurable (the amount in the transaction can be determined) and available (the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). The School Division considers revenues measurable and available if they are collected within 60 days of year-end. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, compensated absences, other postemployment benefit expenditures, as well as expenditures related to claims and judgments are recorded only when payment is due.

### **Classification of Revenues and Expenditures**

Revenues for the School Division are classified by source within a fund and are grouped into major reporting areas such as state sales taxes, state aid, federal aid, and other sources. Expenditures are classified by fund, cost center, sub-function, level and object. Objects are the lowest level of budgetary detail and are summarized into the following areas:

- 1000 – Personnel Services: Includes all compensation paid for the direct labor of persons in the employment of local government. Salaries and wages paid to employees for full and part-time work, including overtime and similar compensation.
- 2000 – Employee Benefits: Includes job-related benefits provided to employees as part of their total compensation. Fringe benefits include the employer’s portion of FICA, pensions, and insurance.
- 3000 – Purchased Services: Includes services acquired from outside sources (e.g., training and lease/rentals, etc.) on a fee basis or fixed-time contract basis.
- 4000 – Internal Services: Includes charges from an internal service fund to other activities/elements of the local government.
- 5000 – Other Charges: Includes expenditures that support the use of technology applications and programs (e.g., utilities, travel, insurance, phone charges, etc.).
- 6000 – Materials and Supplies: Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.
- 7000 – Payment to Joint Operations: Includes tuition payments to fiscal agent for operations that are jointly operated by two or more local governments.
- 8000 – Capital Outlay: Includes expenditures for outlays that result in the acquisition of or addition to fixed assets in excess of a unit cost of \$5,000. Capital outlay includes the purchase of fixed assets, both new and replacements.
- 9000 – Other Uses of Funds: Used to classify transactions that are not properly recorded as expenditures to the school division but require budgetary or accounting control.

### **School Board Policy**

#### **Management of Funds**

##### **School Board Policy Section DA**

The Superintendent shall be responsible for:

- Administering the division budget in accordance with board policies and applicable state and federal regulations and laws,
- Using appropriate fiscal planning and management methods, modeled after best business practices and directed toward the educational goals of the School Division.

The School Board:

- Shall manage and control the funds made available to the School Board for the public schools,
- May incur costs and expenses.

### **Annual Budget**

School Board Policy Section DB

- The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.
- The fiscal year is defined as beginning on the first day of July and ending on the thirtieth day of the following June.
- The superintendent prepares, with the approval of the school board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate sets up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items that may be necessary.
- The superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes when the budget will be presented to the Board and will provide at least one public hearing on the budget. Notice of the time and place for the budget hearing is published at least ten days in advance, in a newspaper having general circulation within the school division. In addition to the presentation of the budget during a regular meeting, a work session may be scheduled.
- Upon approval of the school division's budget by the appropriating body, the school division publishes the approved budget in line form, including the estimated required local match, on its website and the document is also made available in hard copy as needed to citizens for inspection.

### **Budget Preparation and Approval**

School Board Policy Section DB-BR

- Budget documents shall be prepared annually and shall describe the total program and activities of the school division indicating the requirements for each activity in terms of personnel and expenditures. The budget document shall contain essential statistical and narrative information so that it will provide for the lay citizen, as well as the school official, a meaningful definition and explanation of receipts and expenditures in relation to the activities they support.
- It shall also contain information providing comparisons with past budgets and expenditures.
- The Board shall present its proposed budget for the forthcoming year to the City Manager for transmission to City Council on or before April 1 each year. At a meeting set by City Council, the Chairman of the Board, or a designee, shall introduce the proposed budget. The staff shall be prepared to explain specific items and/or programs included therein.
- Although the City Council determines the amount which is to be approved for the public schools, it is the responsibility of the Board to determine where reductions in the budget must be made to stay within the limits defined by City Council
- The budget shall be published in such forms and at such times as to give the greatest possible dissemination of budget information to school and staff members and to all interested citizens.

### **Financial Accounting and Reporting**

#### **School Board Policy Section DI**

The superintendent or the Director of Finance is responsible for implementing a modern system of accounting for all school funds as established by the Board of Education and the Auditor of Public Accounts. The School Board receives monthly statements of funds available for school purposes. At least once a year, the school board submits a report of all its expenditures to the appropriating body. Such report is also made available to the public either on the school division website or in hard copy at the central school division office, on a template prescribed by the Board of Education.

### **Budget: Surplus Funds**

#### **School Board Policy Section DR-BR**

All funds not encumbered or spent by the end of the fiscal year (June 30<sup>th</sup>) shall be returned to City Council. In accordance with City Council Resolution Number 487: “All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City’s annual audit, shall be placed in a general reserve account for non-recurring expenditures of the School Division as determined by the School Board with the consent of City Council.”

### **On-Line Access**

The Salem City School Board uses BoardDocs, an online meeting agenda and policy manual to increase community access and involvement. This “24/7” access is especially important in an era when the time demands on students and parents are greater than ever and is especially helpful for those who find it nearly impossible to attend normally scheduled open meetings. With BoardDocs you can review and print information, view agenda items and see what action was taken by the Board immediately after the meeting. All documents associated with meetings are automatically archived and can be accessed by meeting date or by using the comprehensive search feature. In addition to increasing access and transparency, this web-based interface has proven cost effective, efficient and environmentally friendly as it replaced the previous personnel-intensive method of compiling, printing and distributing paper documents.

### **Other Sustaining Local Revenue Sources**

The following is a list of other sustaining local revenue sources:

#### **Tuition**

Non-Resident Tuition is charged for a student who does not live within the Salem City limits but wants to attend a city school. Tuition is also charged for adult education, summer school, and dual enrollment courses through Virginia Western Community College. These are budgeted for FY21 as follows:

Non-Resident Tuition, \$155,000

Adult Education Tuition, \$1,500

Summer School Tuition, \$25,000

Dual Enrollment Tuition, \$110,000



**THIS PAGE INTENTIONALLY BLANK**





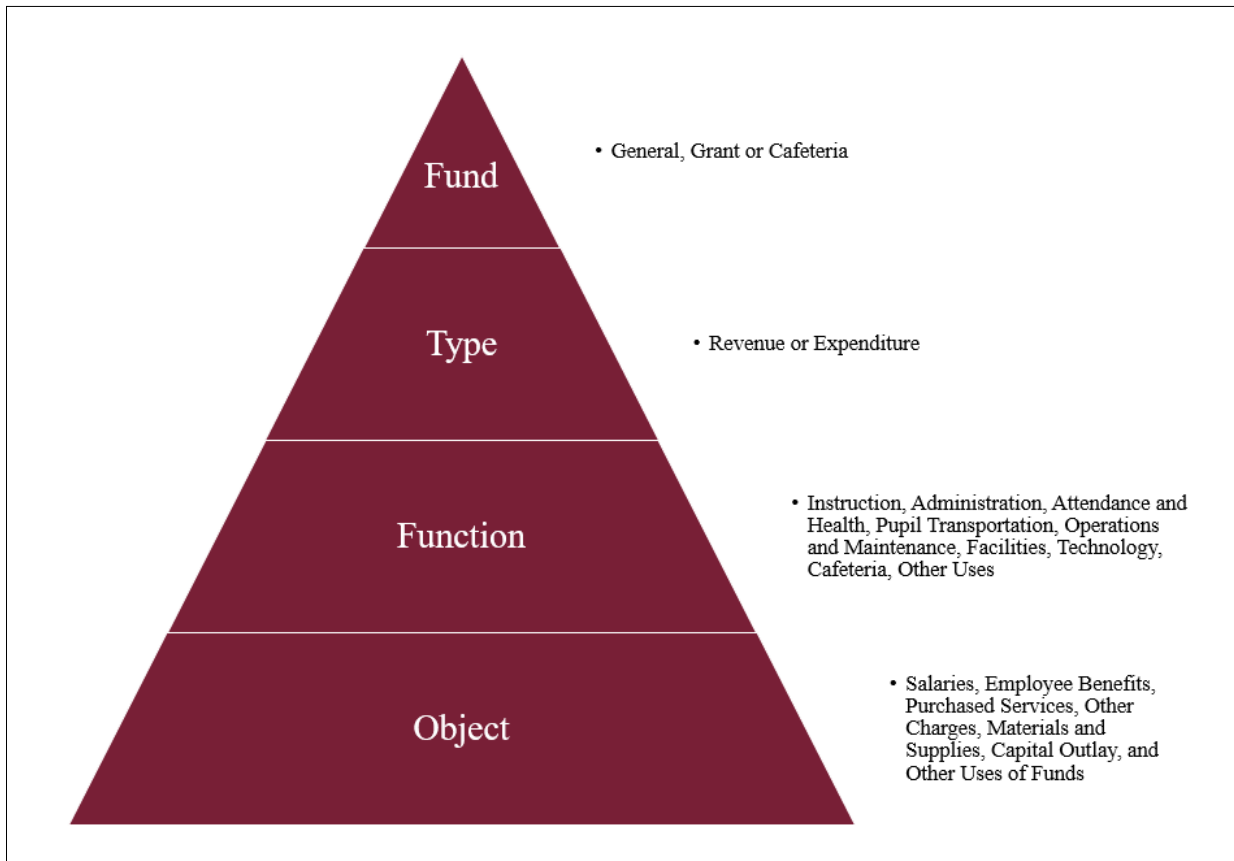
# Financial

# Back of Tab

## Description of Financial Structure

The primary elements used to classify revenues and expenditures are fund, type, function, and object. Fund represents the highest level of the classification structure. Type is either revenue or expenditure. Function represents categories of expenditures such as: instruction, administration, attendance and health, pupil transportation, operations and maintenance, facilities, technology, food service and transfers. The function element represents Virginia Department of Education categories for reporting expenditures by school divisions. The object element serves as a method of classifying types of revenue and expenditures. This classification structure is shaped like a pyramid with the fund being the highest level of detail and the object being the lowest level of detail. This pyramid approach is reflected in the financial summaries that follow.

## The Financial Reporting Pyramid



## School Board Funds Overview

The accounts of Salem City Schools are organized on the basis of funds. Fund is the highest level of the financial classification structure. School division resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are as follows:

## **Fund Types**

Government funds are those through which most functions of the school division are financed. The acquisition, use and balances of the school division expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus of governmental fund types is based upon determination of changes in financial position, rather than upon net income determination. The following fund types are included in the school division's budget:

### **General Fund**

The General Fund is the largest fund in the school system and accounts for the day to day operations of Salem City Schools. It includes funding for all of the schools (4 elementary, 1 middle, 1 high school and an alternative education center) and the departments that support the schools. The transfer from the City provides approximately half of the revenue for this fund. Other revenue comes from the federal, state, and local fees.

### **Grant Fund**

The Grant Fund is a special revenue fund used to account for the proceeds of specific grants that are legally restricted to expenditures for specified purposes. Grants allow the school division to offer programs and services would otherwise be funded through the general fund.

### **Cafeteria Fund**

The Cafeteria Fund is a special revenue fund used to account for all of the cafeteria operations within the school division. The majority of the funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The cafeteria operation was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem.

## **Basis of Budgeting and Accounting**

Salem City Schools uses the modified accrual basis of accounting in accordance with the U. S. generally accepted accounting principles (GAAP) applicable to governmental units. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual; that is, when they become both measurable and available to finance expenditures of the current period. General Fund revenues are considered measurable and available if collected within 60 days of year-end. Grant revenues are considered measurable when the legal and contractual requirements have been met and available if collected within 90 days of year-end. All other revenue items are considered measurable and available when cash is received by the school district. Expenditures are recorded when the liability is incurred, as under accrual accounting. However, compensated absences, other postemployment benefit expenditures, as well as expenditures related to claims and judgments are recorded only when payment is due. Encumbrances outstanding at year-end are reported as reserved fund balances since they do not constitute expenditures or liabilities and are reappropriated in the subsequent year's budget.

## **Classification of Revenues and Expenditures**

Revenues of the school division are classified by fund and source. Revenues are derived from four primary sources including local, state, other and federal. Local revenues include the local appropriation from the City Council. State revenue includes a share of the state-wide sales tax collections, funding of the Standards of Quality by the Virginia General Assembly, and state grants. Other income includes

interest income, tuition for summer school and non-residents, and insurance rebates and refunds. Federal revenues are derived primarily from federal special education grants.

Expenditures in the General Fund are classified based on fund, function or department, and object. Expenditures by function reflect the categories required by the state for annual reporting. Expenditures by department reflect the different budget cost centers managed by the area department heads.

### **Debt Service Fund**

State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without approval by the local governing body. The governing body in Salem City is the Salem City Council. If the City Council approves a debt issue, it is listed in the name of the City of Salem, not the school division. The City Council also maintains the budget and administers all payments related to the debt service fund. The school division has no current debt. Due to the requirements described above, the budget for the debt service fund is not included in the school division budget document.

### **Other Post Employment Benefits**

In addition to salary, many employees earn benefits over their years of service that will not be received until they retire. The cost of these postemployment benefits are part of the compensation employees earn each year, rather than costs of future years when the benefits are paid and should be recognized during their years of service.

An actuarial valuation was performed as of June 30, 2017. The specific limitations, on which the actuarial valuation was based on, are outlined under the plan description.

#### **Plan Description**

The School Division participates in a single-employer defined benefit healthcare plan (Retiree Health Plan) administered and sponsored by the City. Full-time employees retiring directly from the School Division with at least 15 years of service, unless approved for Virginia Retirement System (VRS) disability, to participate in the Retiree Health Plan. In addition, they must be eligible for retirement under VRS.

Eligible employees and dependents covered at the time of retirement may continue participation in the Retiree Health Plan at the same premium levels as active employees. This creates a benefit to the retiree in the form of a lower insurance rate by blending retirees with active employees, also known as an implicit rate subsidy.

School division retirees do not receive any premium subsidy and are responsible for the cost of the entire premium.

The benefits and employee/employer contributions are governed by School Board policy and can be amended through School Board action. The Retiree Health Plan does not issue a publicly available financial report.

The School Division participates in the OPEB Trust Fund, an irrevocable trust established for the purpose of accumulating assets to fund postemployment benefits other than pensions. The Virginia

Pooled OPEB Trust Fund issues a separate report, which may be obtained from VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

As of June 30, 2019, the date of the latest actuarial valuation for the school division, plan participants consisted of:

Active Employees	526
Retired participants	<u>30</u>
Total participants	<u>556</u>

### **Contributions**

The Retiree Health Plan is funded through member and employer contributions on a pay-as-you-go basis. School division retirees receiving benefits contribute 100% of the health insurance premium rate. During the previous year, retired school division members contributed \$312,770 of the total premiums through their required contributions of between \$461 and \$1,811, depending on the type of coverage and years of service.

The School Division contributed \$151,400 in a pay-as-you-go contributions to the Retiree Health Plan for the year ended June 30, 2019. In addition, the School Division contributed \$97,135 to the OPEB Trust Fund. It is the School Division's intent to fully fund the actuarially determined contributions each year.

### **Net OPEB Liability**

Under the Retiree Health Plan, the School Division's net OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of June 30, 2018.

The components of the net OPEB liability as of June 30, 2019 were as follows:

Total OPEB liability	\$ 2,089,759
Plan fiduciary net position	<u>1,458,940</u>
Net OPEB liability	<u><u>\$ 630,819</u></u>

Plan fiduciary net position as a  
Percentage of total OPEB liability 69.81%

### **Actuarial Assumptions**

The total OPEB liability was determined as part of the actuarial valuation at the date indicated, using the following assumptions:

Valuation date	June 30, 2019
Measurement date	June 30, 2019
Inflation	2.50%
Investment rate of return	6.50%, net of investment expense
Pre-65 healthcare cost trend rates	6.20% for 2019 graded to 4.20% by 2082
Post-65 healthcare cost trend rates	N/A

Pre-retirement mortality

RP-2014 Employee Rates to age 80, Health Annuity Rates at ages 81 and older projected with Scale BB to 2020. Set back 1 year for males at 85% of rates and set back 1 year for females.

Post-retirement mortality

RP-2014 Employee Rates to age 48, Healthy Annuity Rates at ages 50 and older projected with Scale BB to 2020. Set forward 1 year for males and setback 1 year for females with 1.5% increase compounded from ages 70 to 85.

### **Plan Investments**

In an effort to assist local governments in funding their OPEB liabilities, the Virginia Association of Counties and the Virginia Municipal League established the VACo/VML Pooled OPEB Trust (Trust). The Trust is an irrevocable trust offered to local governments and authorities and is governed by a Board of Trustees consisting of local officials of participants in the Trust. The Board of Trustees has adopted an investment policy to achieve a compound annualized rate of return over a market cycle, including current income and capital appreciations, in excess of 5 percent after inflation, in a manner consistent with prudent risk-taking. Investment decisions of the funds' assets are made by the Board of Trustees. The Board of Trustees establishes investment objectives, risk tolerance and asset allocation policies in light of the investment policy, market and economic conditions, and prevailing prudent investment practices. The Board of Trustees monitors the investments to ensure adherence to the adopted policies and guidelines, while also reviewing and evaluating the performance of the investments and its investment advisors in light of available investment opportunities, market conditions, and publicly available indices for the generally accepted evaluation and measurement of such performance. The Trust provides a diversified portfolio consisting of investments in various asset classes such as bonds, domestic equities, international equities and cash. Specific investment information for the Trust can be obtained by writing to VML/VACo Finance Program, 919 East Main Street, Suite 1100, Richmond, Virginia 23219.

The Trust categorizes its investments within the fair value hierarchy established by GAAP. A government is permitted in certain circumstances to establish the fair value of an investment that does not have a readily determinable fair value by using the NAV per share (or its equivalent) of the investment. Investments in the Trust are valued using the NAV per share, which is determined by dividing the total value of the Trust by the number of outstanding shares. The NAV per share changes with the value of the underlying investments in the Trust. Generally, participants may redeem their investment at the end of the calendar quarter upon 90 days' written notice.



The Trust currently invests in the following asset classes and strategies:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Arithmetic Long-Term Expected Rate of Return</b>	<b>Geometric Long-Term Expected Rate of Return</b>
Core Fixed Income	19.60%	2.13%	2.02%
High Yield Bonds	1.40%	4.00%	3.54%
Large Cap US Equities	26.00%	4.90%	3.76%
Small Cap US Equities	10.00%	5.89%	4.11%
Developed Foreign Equities	13.00%	6.09%	4.59%
Emerging Market Equities	5.00%	8.14%	5.33%
Private Equity	5.00%	9.37%	5.57%
Hedge Funds/Absolute Return	10.00%	1.91%	1.66%
Real Estate (REITS)	7.00%	3.84%	3.13%
Commodities	3.00%	3.01	1.42%
Assumed Inflation		2.60%	2.60%
Portfolio Real Mean Return		4.55%	3.95%
Portfolio Nominal Mean Return		7.15%	6.65%
Portfolio Standard Deviation			10.85%
Long-Term Expected Rate of Return			6.50%

As of June 30, 2019, the Plan held no investments in any one organization that represented 5% or more of fiduciary net position.

#### **Rate of Return**

As of June 30, 2019, the annual money-weighted rate of return on the plan investments, net of OPEB plan investment expense, was 4.59% for the School Division. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

#### **Discount Rate**

The discount rate used to measure the total OPEB liability was 6.5%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at current contribution rates. Based on the current and historical commitment of the School Division to fully fund actuarially determined contribution amounts, the Retiree Health Plan's fiduciary net position combined with future contributions is sufficient to cover all projected future benefit payments. The long-term expected rate of return on plan investments is 6.50% and, when applied to the periods projected benefit payments, it is not anticipated that the Retiree Health Plan's assets will be exhausted; therefore, the expected municipal bond rate was not applied in determining the discount rate.

**Change in Net OPEB Liability**

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$ 2,247,155	\$ 1,303,775	\$ 943,380
Changes for the year:			
Service cost	73,179	-	73,179
Interest	158,451	-	158,451
Effect of economic/demographic gains or losses	17,662	-	17,662
Effect of assumption changes	(255,288)	-	(255,288)
Contributions - employer	-	248,535	(248,535)
Net investment income	-	59,924	(59,924)
Benefit payments	(151,400)	(151,400)	-
Administrative expenses	-	(1,894)	1,894
Net changes	(157,396)	155,165	(312,561)
Balances at June 30, 2018	\$ 2,089,759	\$ 1,458,940	\$ 630,819

**Sensitivity of the Net OPEB Liability to Changes in the Discount Rate**

The following presents the net OPEB liability calculated using the discount rate of 6.50%, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate:

Net OPEB Liability		
1% Decrease 6.50%	Current Discount 7.50%	1% Increase 8.50%
\$ 804,967	\$ 630,819	\$ 471,000

**Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates**

The following presents the net OPEB liability calculated using the current healthcare cost trend rate as well as what the net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower or one percentage point higher than the current rate:

Net OPEB Liability		
1% Decrease	Current Trend Rate	1% Increase
\$ 421,012	\$ 630,819	\$ 875,600

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the School Division recognized OPEB expense of \$112,930. At June 30, 2019, the School Division reported deferred inflows of resources related to OPEB from the following sources:

	Deferred Inflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,584	\$ -
Changes in assumptions	-	225,254
Net difference between projected and actual earnings on plan investments	12,632	-
Total	<u>\$ 28,216</u>	<u>\$ 225,254</u>

Amounts reported as deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

2021	(26,053)
2022	(26,055)
2023	(21,031)
2024	(27,956)
Thereafter	(69,890)
	<u>\$ (197,038)</u>

## SIGNIFICANT TRENDS AND ASSUMPTIONS

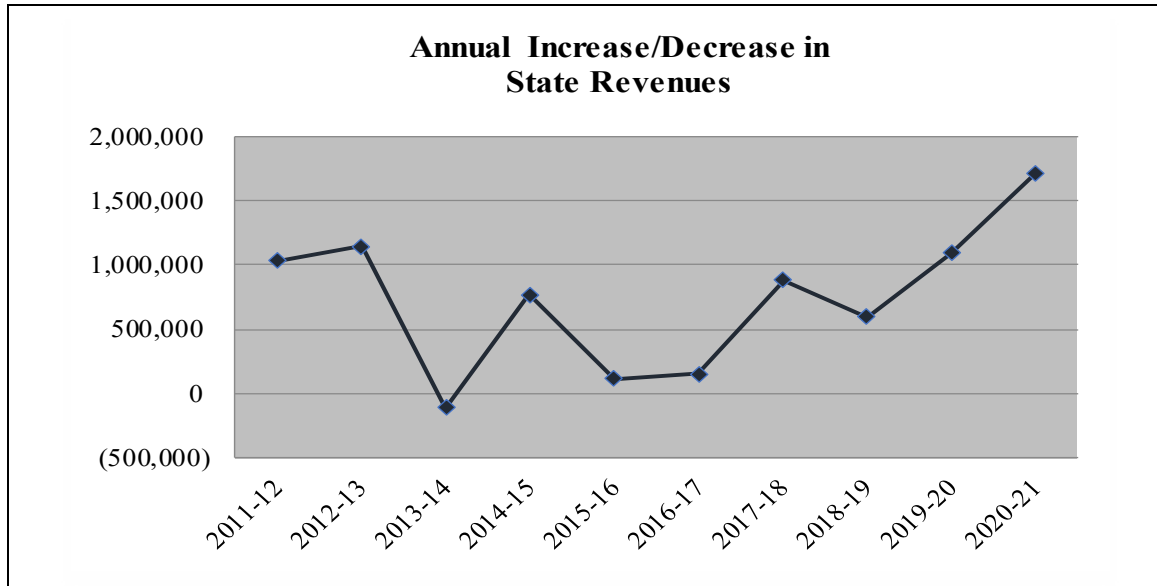
### Revenues

The General Fund Budget is comprised of four major sources: state, federal, local, and other.

### State Revenues

State funds are based on student average daily membership (ADM) as calculated from the first day of school through March 31 of each year. The state calculates an amount per pupil for various different standards of quality and applies that to the school divisions ADM count to determine the total amount to be allocated each year. Additionally, the state allocates a share of the state-wide sales tax collections, grants, and funds for participation in regional programs. State funds comprise about 50% of the General Fund revenues with state sales tax collections accounting for 9% of that amount. State revenue is projected to increase by \$1,717,126 in FY21 primarily due to an increase in basic aid funding, special education funding, and VRS Teacher Retirement Reimbursement.

The graph below reveals that State support for public education is rebounding from the \$4 million in reductions Salem City Schools experienced in FY10 and FY11 as a result of the Great Recession. State funding in FY21 is projected to be \$6,351,411 more than FY12. Revenues are now pending a Special Session by General Assembly due to COVID-19.

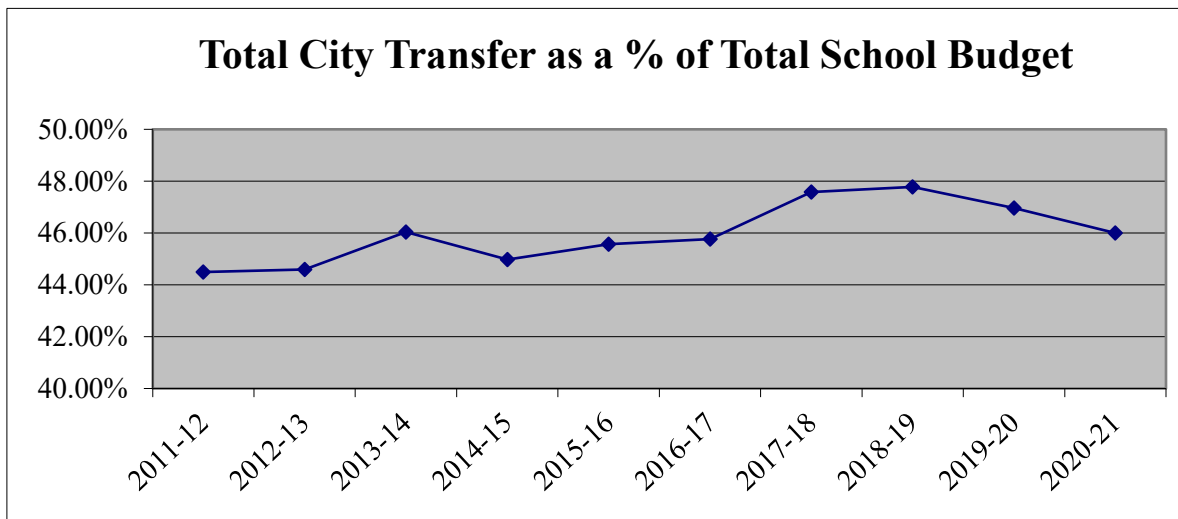


### Federal Revenues

Federal revenue sources in the General Fund include Medicaid. The Grant Fund includes federal grants for disadvantaged children and children requiring special education services, and Carl Perkins career and technical funding.

### Local Revenues

The City of Salem provides significant support for the instructional program in Salem City Schools funding approximately 46% of the total General Fund budget. The local revenues are derived from real estate and personal property taxes assessed by the city for all services provided to the citizens of Salem City. For FY21, the local revenue for operations is being level funded. Local funding for debt service is no longer shown due to a recommendation from the auditors. City revenues as a percentage of the General Fund have remained fairly steady from a high of 47.78% in FY19 to a low of 44.50% in FY12. The graph below illustrates both the City's commitment to Salem City Schools during difficult times and current trends.



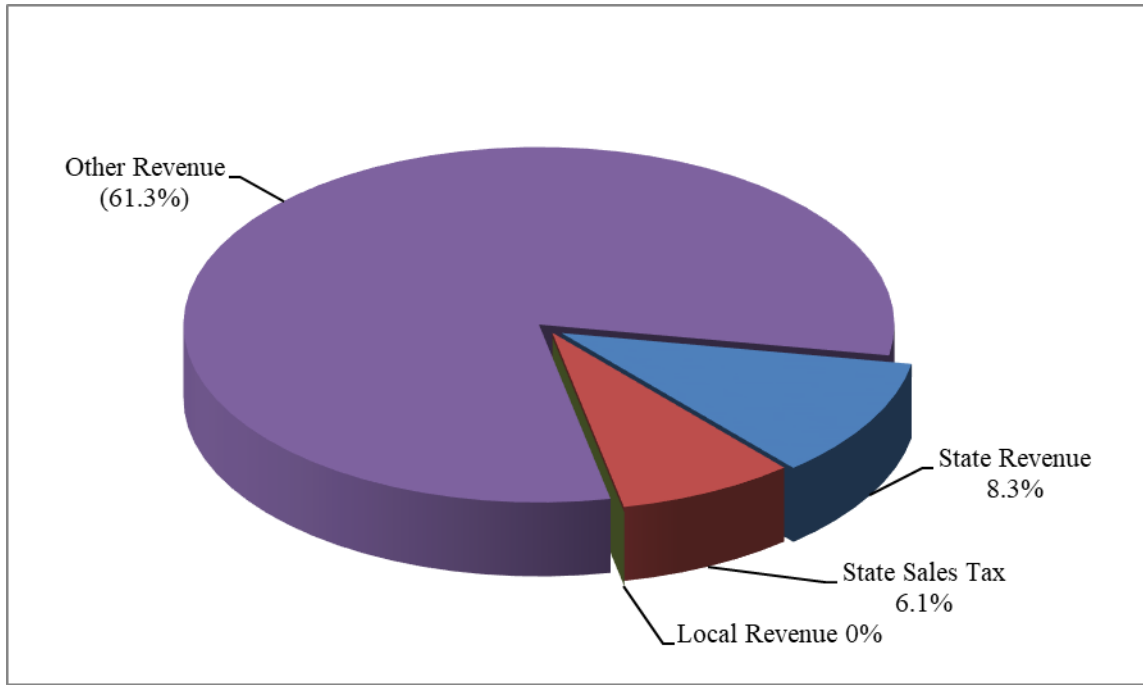
### Other Revenues

Other revenue makes up approximately 1.13% of the General Fund budget and includes interest income, rental of school property, and tuition from summer school, preschool, non-resident students, and online classes. Other revenue is expected to decrease by \$799,904 reflecting the Roanoke Valley Regional Board program being discontinued.

Revenue	FY20 Budget	FY21 Budget	Increase (Decrease)	Percentage Increase (Decrease)	Reason
State Revenue	\$ 17,834,704	\$ 19,309,821	\$ 1,475,117	8.3%	(1)
State Sales Tax	3,959,973	4,201,982	242,009	6.1%	(2)
Subtotal - All State Revenue	21,794,677	23,511,803	1,717,126	7.9%	
Local Revenue	20,455,621	20,455,621	0	0.0%	(3)
Other Revenue	1,304,098	504,194	(799,904)	-61.3%	(4)
<b>Total General Fund RevenueBudget</b>	<b>\$ 43,554,396</b>	<b>\$ 44,471,618</b>	<b>\$ 917,222</b>	<b>2.1%</b>	

- (1) State revenue changes due to additional Basic Aid as in the case in a rebenchmarking year.
- (2) Sales tax is budgeted using local estimate.
- (3) Local revenue is level funded.
- (4) Includes the elimination of the Regional Special Education Board (\$757,734) and an estimated increase in revenue due to an increase in non-resident tuition rate.

### % Change in Revenues by Source



### Expenditures

The FY21 General Fund expenditure budget reflects an overall increase of 2.1% over the prior year. Significant increases in expenditure budgets include the following:

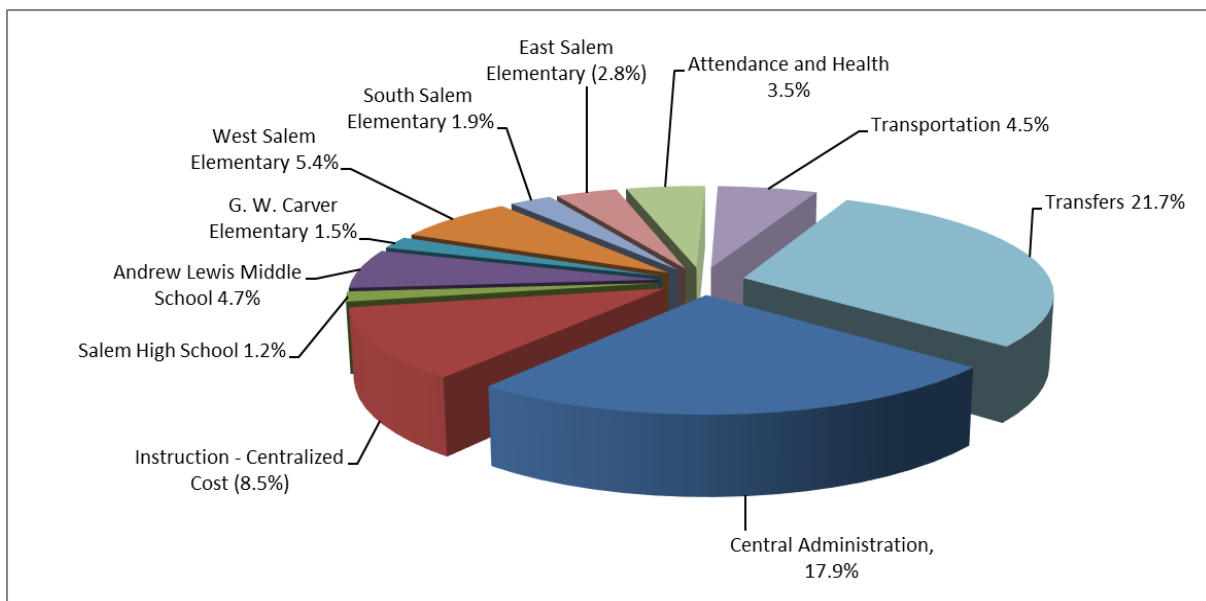
- Salaries will remain frozen at FY20 levels due to economic conditions related to the COVID-19 pandemic. The addition of 3 teaching positions (FTE's) due to increased enrollment or need, the addition of two custodial positions, a Clerk of Works for the high school renovation project, two nurses and two bus drivers.
- Funding for the third year of the lease agreement for Chromebooks.
- Continued funding for the Distinguished Scholar Program (\$25,000) and the International Baccalaureate program (\$91,725).
- A 5% increase amounting to \$295,000 is factored in for health insurance.
- Continued support of National Board Certification for teachers.
- Continuation of the Retirement: Extended Work Incentive Program (REWIP).

## Departmental Expenditures

Expenditures	FY20 Adopted Budget	FY21 Adopted Budget	Increase (Decrease)	Increase (Decrease) %	Reason
Central Administration	\$ 1,865,258	\$ 2,151,320	\$ 286,062	15.3%	(6)
Instruction - Centralized Cost	5,158,746	4,599,451	(559,295)	-10.8%	(7)
Salem High School	10,726,740	10,691,949	(34,791)	-0.3%	(8)
Andrew Lewis Middle School	7,238,720	7,423,422	184,702	2.6%	(8)
G. W. Carver Elementary	3,860,015	3,873,747	13,732	0.4%	(8)
West Salem Elementary	3,510,974	3,665,665	154,691	4.4%	(8)
South Salem Elementary	3,237,252	3,265,359	28,107	0.9%	(8)
East Salem Elementary	3,923,343	3,777,840	(145,503)	-3.7%	(8)
Attendance and Health	1,133,742	1,173,799	40,057	3.5%	(8)
Transportation	1,814,721	1,868,714	53,993	3.0%	(8)
Transfers	1,084,885	1,980,352	895,467	82.5%	(9)
<b>Total General Fund Expenditure Budget</b>	<b>\$ 43,554,396</b>	<b>\$ 44,471,618</b>	<b>\$ 917,222</b>	<b>2.1%</b>	

- (6) Reflects changes in salaries due to changes in personnel, and a required workers' Compensation assessment payment. This also includes funding for the Clerk of the Works position for the high school construction project.
- (7) Reflects changes in salaries due to changes in personnel, the elimination of the Regional program.
- (8) Reflects changes in salaries due to changes in personnel.
- (9) Temporary accounts for a health insurance increase of \$295,000 to be spread later and the contingency account for the unallocated budget increases that will likely not be funded when the General Assembly returns for a special session in August 2020.

## % Change in Departmental Expenditures



The General Fund is presented in two ways for budget management purposes and for state reporting purposes. The budget by department reflects the areas of budget oversight and the budget by function



reflects the state approved categories for annual reporting purposes. The state categories include the following:

**61000 - Instruction** – Instruction includes the activities that deal directly with the interaction between teachers and students. Instruction may be provided for students in a school classroom, in another location such as a home, or in other learning situations such as internet or television.

**62000 - Administration, Attendance and Health** – Activities concerned with establishing and administering policy for operating the local education agency and activities whose primary purpose is the promotion and improvement of children’s attendance at school. This consists of various activities in the field of physical and mental health, such as medicine, dentistry, psychology, psychiatry, and nursing services, as well as activities in student attendance services.

**63000 - Pupil Transportation** – Activities concerned with transporting students to and from school, as provided by state and federal law. This includes trips between home and school, and trips to and from school activities.

**64000 - Operation and Maintenance** – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.

**65000 - School Food Service** – Activities concerned with providing nutritious meals to students and staff.

**66000 - Facilities** – Activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment and improving sites.

**67000 – Debt Service and Fund Transfers** – A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another.

**68000 - Technology** – This function captures technology-related expenditures as required by the General Assembly. Activities concerned with providing and maintaining the infrastructure and related materials and equipment to support the use of technology for instructional and operational/managerial purposes.

**69000 – Contingency Reserves** - All contingency reserve expenditures should be reported under this function and categorized by the functions defined above.

The General Fund budget has been allocated to each of the state reporting categories over the past five years as follows:

Category	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY21 Budget
Instruction	\$ 30,477,899	\$ 31,602,961	\$ 31,684,752	\$ 33,017,564	\$ 32,592,665
Administration, Attendance & Health	2,433,137	2,441,335	2,567,459	2,758,212	3,034,903
Pupil Transportation	1,317,611	1,410,894	1,570,672	1,814,721	1,868,714
Operation & Maintenance	3,330,749	3,241,368	3,343,400	3,492,819	3,561,224
Technology	1,205,479	1,335,610	1,405,015	1,386,195	1,433,760
Facilities	-	-	-	-	-
Debt Service and Fund Transfers	2,418,696	2,176,967	1,843,419	1,084,885	1,980,352
<b>Total Expenditures</b>	<b>\$ 41,183,571</b>	<b>\$ 42,209,135</b>	<b>\$ 42,414,717</b>	<b>\$ 43,554,396</b>	<b>\$ 44,471,618</b>

The majority of the General Fund budget is directed to salaries and benefit costs reflecting the labor intensive nature of public education. The following table depicts the portion of the General Fund budget designated for salaries and benefits over the past four adopted budgets.

	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Budget
Salary	\$ 24,415,589	\$ 25,277,069	\$ 25,923,627	\$ 26,528,351
Benefits	9,614,869	9,749,414	9,938,820	10,149,343
<b>Total Personnel</b>	<b>34,030,458</b>	<b>35,026,483</b>	<b>35,862,447</b>	<b>36,677,694</b>
<b>Total Budget</b>	<b>\$ 41,263,304</b>	<b>\$ 42,643,951</b>	<b>\$ 43,554,396</b>	<b>\$ 44,471,618</b>

Salary and benefits as a percentage of budget	82%	82%	82%	82%
---	-----	-----	-----	-----

These percentages have not changed significantly over the last several fiscal years. Even with significant reductions in recent budgets due to the Great Recession, the school budget remains focused on staffing resources in the classroom and support services. The increase in FY18 is due to the transfer to debt service not being shown in the division budget due to an auditor's recommendation.

### Fund Balance

The Governmental Accounting Standards Board (GASB) instituted a new standard, GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, effective for fiscal years beginning after June 15, 2010.

Fund balance is defined as the excess of assets of a fund over its liabilities and reserves. State law prohibits school divisions from carrying over surplus funds from one fiscal year to the next in the General Fund. Therefore, the school division does not maintain a fund balance. All funds not encumbered or spent by the end of the fiscal year (June 30<sup>th</sup>) are returned to City Council and placed in a general reserve account for non-recurring expenditures of the school division as determined by the

School Board with consent of City Council. Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

### **Nonspendable Fund Balance**

This category includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

### **Restricted Fund Balance**

Portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either; (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

### **Committed Fund Balance**

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal actions of the highest level of decision making authority. This also requires formal action to the same level to remove.

### **Assigned Fund Balance**

Represents amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the City Council. Unlike commitments, assignments generally only exist temporarily, an additional action is not required to remove or change an assignment of funding.

### **Unassigned Fund Balance**

This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes.

The schedule below presents the fund balance reclassified according to the requirements of GASB 54, Fund Balance Reporting and Government Fund Type Definitions.

<b>Fund Balances</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
<u>Operating Fund</u>									
Nonspendable	\$ 37,099	\$ 24,138	\$ 3,326	\$ 24,797	\$ -	\$ -	\$ -	\$ 4,068	\$ 101,494
Restricted	-	-	-	-	78,474	78,138	-	537,062	650,756
Committed	1,225,000	170,452	36,863	-	-	-	-	-	-
Assigned	2,532,508	1,166,693	2,439,016	1,992,073	2,761,524	4,532,051	4,493,379	3,911,615	5,053,704
Total Operating Fund	\$ 3,794,607	\$ 1,361,283	\$ 2,479,205	\$ 2,016,870	\$ 2,839,998	\$ 4,610,189	\$ 4,493,379	\$ 4,452,745	\$ 5,805,954 *

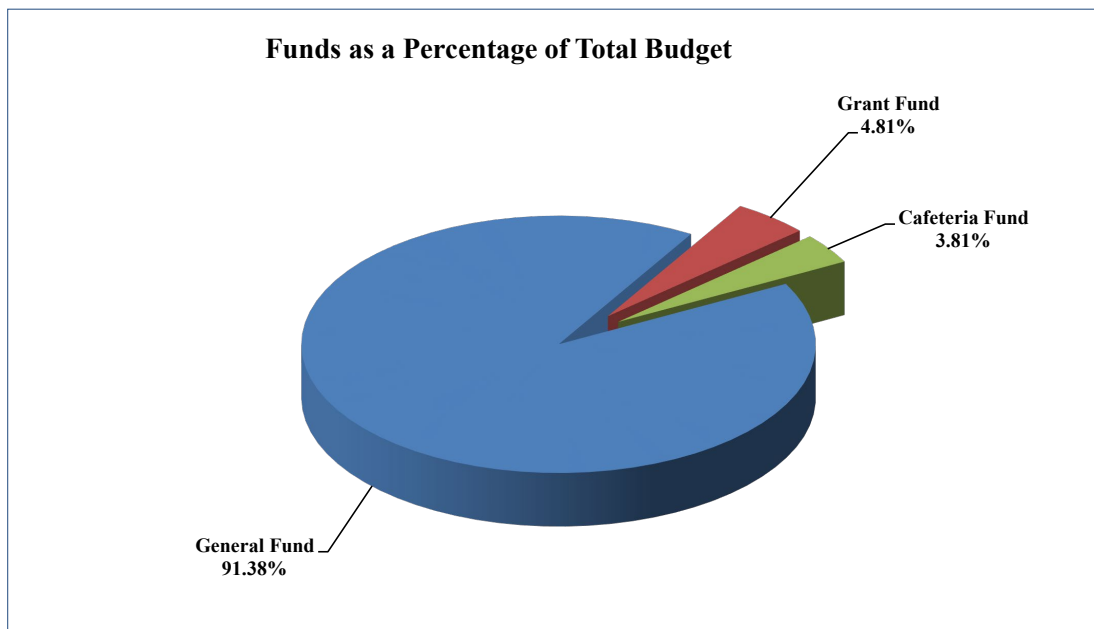
\*Operating fund balance includes the General Fund and the Grant Fund.

<u>Cafeteria Fund</u>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>
Nonspendable	\$ 66,139	\$ 51,525	\$ 56,826	\$ 55,511	\$ 34,125	\$ 33,187	\$ 33,103	\$ 37,579	\$ 56,438
Committed	-	23,302	-	-	-	-	-	464,331	580,465
Assigned	308,386	357,906	410,328	451,968	324,603	305,919	349,325	-	-
Total Cafeteria Fund	\$ 374,525	\$ 432,733	\$ 467,154	\$ 507,479	\$ 358,728	\$ 339,106	\$ 382,428	\$ 501,910	\$ 636,903

Source: Actual's from NewWorld financial system.

Salem City Schools  
Budget Summary - All Funds  
FY 2020-21

Fund	Budget 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)	Percent Change
General Fund	\$ 42,643,951	\$ 43,554,396	\$ 44,471,618	\$ 917,222	2.1%
Grant Fund	2,127,246	2,072,931	2,338,606	265,675	12.8%
Cafeteria Fund	1,770,138	1,912,556	1,855,674	(56,882)	-3.0%
Total Funds	\$ 46,541,335	\$ 47,539,883	\$ 48,665,898	\$ 1,126,015	2.4%



Explanation of budgets increases/decreases from the prior year:

**General Fund** - The transfer from the city is level funded for FY21. State Basic Aid is expected to increase by approximately \$1.1 million, while Sales Tax collections are expected to increase by approximately \$242,000. Salem City Schools received a Supplemental Lottery Per Pupil allocation from the state of \$929,527 which is approximately \$29,535 more than in FY20. The General Fund shows a net increase of \$917,222.

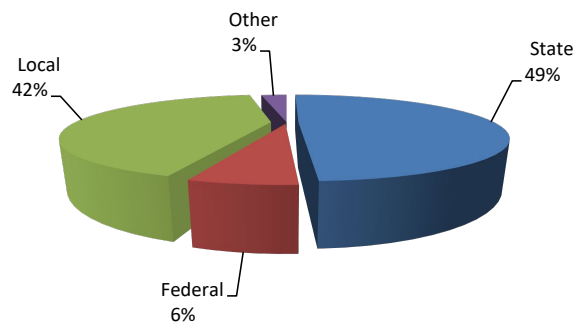
**Grant Fund** - The grant fund shows an increase in funding of \$265,675 primarily due to \$106,472 increase in Title I-A funding, and slight increases in Title II-A, Title IV-A, Title VI-B, Adult Ed and Carl Perkins.

**Cafeteria Fund** - Revenues have been adjusted to reflect a federally mandated 10 cents increase in student and adult lunch prices. Revenue and food cost trends have been provided by Aramark and show an overall decrease of \$56,882 due to an expected decrease in federal reimbursements for free and reduced lunches and increased meal prices required by the Healthy Hunger Free Kids Act of 2010.

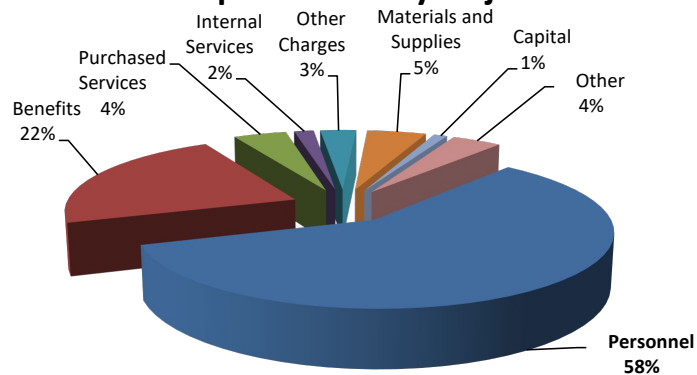
Salem City Schools  
Summary of All Funds by Source and Object  
FY 2020-21

	General Fund	Grant Fund	Cafeteria Fund	Grand Total
<b>Revenues:</b>				
State	\$ 23,511,803	\$ 424,729	\$ 47,688	\$ 23,984,220
Federal	-	1,913,877	940,140	2,854,017
Local	20,455,621	-	-	20,455,621
Other	504,194	-	867,846	1,372,040
Total revenues	\$ 44,471,618	\$ 2,338,606	\$ 1,855,674	\$ 48,665,898
<b>Expenditures:</b>				
Personnel	\$ 26,528,351	\$ 1,411,427	\$ 666,693	\$ 28,606,471
Benefits	10,149,343	474,516	248,329	10,872,188
Purchased Services	1,633,817	233,315	237,340	2,104,472
Internal Services	781,656	-	-	781,656
Other Charges	1,381,744	48,601	-	1,430,345
Materials and Supplies	1,479,455	170,747	703,312	2,353,514
Capital	536,900	-	-	536,900
Other	1,980,352	-	-	1,980,352
Total expenditures	\$ 44,471,618	\$ 2,338,606	\$ 1,855,674	\$ 48,665,898

**Total Revenue by Source**



**Total Expenditures by Object**



# Salem City Schools

## Summary of All Funds Revenues by Source and Expenditures by Object

FY 2020-21

	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Budget	FY21 Budget	Increase (Decrease)	FY22 Forecast	FY23 Forecast	FY24 Forecast
Revenues:									
State	\$ 19,939,067	\$ 20,936,037	\$ 21,746,757	\$ 22,180,939	\$ 23,984,220	\$ 1,803,281	\$ 24,454,456	\$ 24,894,935	\$ 25,384,169
Federal	2,603,547	2,665,230	2,802,421	2,715,729	2,854,017	138,288	2,863,418	2,872,913	2,882,504
Local	19,760,242	20,170,298	21,871,717	20,455,621	20,455,621	-	20,455,621	20,455,621	20,455,621
Other	2,689,248	2,278,369	1,450,645	2,187,594	1,372,040	(815,554)	1,367,163	1,382,895	1,378,648
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	44,992,104	46,049,934	47,871,540	47,539,883	48,665,898	1,126,015	49,140,658	49,606,364	50,100,942
Expenditures:									
Personnel	25,709,038	26,667,133	27,223,935	27,798,814	28,606,471	807,657	28,777,732	29,018,720	29,260,527
Benefits	9,333,246	10,211,858	9,968,533	10,636,461	10,872,188	235,727	10,957,704	11,017,807	11,087,813
Purchased Services	2,594,318	2,474,692	2,561,174	2,981,719	2,104,472	(877,247)	2,104,472	2,104,472	2,104,472
Internal Services	758,913	727,595	742,684	774,375	781,656	7,281	816,656	851,656	886,656
Other Charges	1,690,711	1,237,755	1,283,400	1,438,945	1,430,345	(8,600)	1,455,345	1,480,345	1,505,345
Materials & Supplies	2,186,731	2,238,199	2,279,772	2,287,784	2,353,514	65,730	2,511,497	2,616,112	2,738,876
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	373,939	236,887	480,421	536,900	536,900	-	536,900	536,900	536,900
Total expenditures	42,646,896	43,794,119	44,539,919	46,454,998	46,685,546	230,548	47,160,306	47,626,012	48,120,589
Revenues over expenditures	2,345,208	2,255,815	3,331,621	1,084,885	1,980,352	895,467	1,980,352	1,980,352	1,980,353
Other financing uses:									
Operating transfers:									
Transfers to other funds	(2,418,696)	(2,176,967)	(1,843,419)	(1,084,885)	(1,980,352)	(895,467)	(1,980,352)	(1,980,352)	(1,980,352)
Total other financing uses	(2,418,696)	(2,176,967)	(1,843,419)	(1,084,885)	(1,980,352)	(895,467)	(1,980,352)	(1,980,352)	(1,980,352)
Revenues and other financing sources over expenditures	(73,488)	78,848	1,488,202	-	-	-	-	-	-
Fund balance at beginning of year	4,949,295	4,875,807	4,954,655	6,442,857	6,442,857	-	6,442,857	6,442,857	6,442,857
Fund balance at end of year	\$ 4,875,807	\$ 4,954,655	\$ 6,442,857	\$ 6,442,857	\$ 6,442,857	\$ -	\$ 6,442,857	\$ 6,442,857	\$ 6,442,857

# Salem City Schools

## General Fund Summary by Revenue Source and Expenditures by Object

FY 2020-21

	FY17 Actual	FY18 Actual	FY19 Actuals	FY20 Budget	FY21 Budget	Increase (Decrease)	FY22 Forecast	FY23 Forecast	FY24 Forecast
Revenues:									
State	\$ 19,476,100	\$ 20,586,521	\$ 21,298,923	\$ 21,794,677	\$ 23,511,803	\$ 1,717,126	\$ 23,982,039	\$ 24,441,680	\$ 24,930,914
Local	19,760,242	20,170,298	21,026,377	20,455,621	20,455,621	-	20,455,621	20,455,621	20,455,621
Other	1,830,082	1,411,682	1,442,627	1,304,098	504,194	(799,904)	504,194	524,194	524,194
Transfers In	-	-	-	-	-	-	-	-	-
Total revenues	41,066,424	42,168,501	43,767,927	43,554,396	44,471,618	917,222	44,941,854	45,421,495	45,910,729
Expenditures:									
Personnel	24,197,736	24,955,120	25,360,043	25,923,627	26,528,351	604,724	26,728,351	26,928,351	27,128,351
Benefits	8,814,681	9,637,716	9,399,994	9,938,820	10,149,343	210,523	10,184,579	10,229,220	10,283,454
Purchased Services	2,200,713	2,036,430	2,119,519	2,528,701	1,633,817	(894,884)	1,633,817	1,633,817	1,633,817
Internal Services	758,913	727,595	742,684	774,375	781,656	7,281	816,656	851,656	886,656
Other Charges	1,229,169	1,212,126	1,260,552	1,385,313	1,381,744	(3,569)	1,406,744	1,431,744	1,456,744
Materials & Supplies	1,189,723	1,226,294	1,209,984	1,381,775	1,479,455	97,680	1,654,455	1,829,455	2,004,455
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	373,939	236,887	478,523	536,900	536,900	-	536,900	536,900	536,900
Total expenditures	38,764,874	40,032,168	40,571,299	42,469,511	42,491,266	21,755	42,961,502	43,441,143	43,930,377
Revenues over expenditures	2,301,550	2,136,333	3,196,628	1,084,885	1,980,352	895,467	1,980,352	1,980,352	1,980,352
Other financing uses:									
Operating transfers:									
Transfers to other funds	(2,418,696)	(2,176,967)	(1,843,419)	(1,084,885)	(1,980,352)	(895,467)	(1,980,352)	(1,980,352)	(1,980,352)
Total other financing uses	(2,418,696)	(2,176,967)	(1,843,419)	(1,084,885)	(1,980,352)	(895,467)	(1,980,352)	(1,980,352)	(1,980,352)
Revenues and other financing sources over expenditures	(117,146)	(40,634)	1,353,209	-	-	-	-	-	-
Fund balance at beginning of year	4,532,051	4,414,905	4,374,271	5,727,480	5,727,480	-	5,727,480	5,727,480	5,727,480
Fund balance at end of year	\$ 4,414,905	\$ 4,374,271	\$ 5,727,480	\$ 5,727,480	\$ 5,727,480	\$ -	\$ 5,727,480	\$ 5,727,480	\$ 5,727,480

### Forecasted budgets are based on the following assumptions:

- State revenue based on slightly improving economic conditions at the state level. Assuming 2% growth in FY22 to FY24 (Historically, Virginia has experienced slower declines and corresponding slower recovery than national trends).
- City revenue based on level funding in FY22 to FY24.
- Expenditure estimates based on 2% salary increases in FY22-FY24; health insurance increases, and VRS increases.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.



# General Fund Revenue Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
30-110-00-00-9-000-61000 - Sales Tax 1 Cent	3,396,383.58	3,263,051.02	3,502,066.58	3,464,976.00	3,676,734.00	211,758.00
30-110-00-00-9-000-61003 - Sales Tax 1/8 Cent	356,630.68	348,301.28	371,856.68	494,997.00	525,248.00	30,251.00
30-110-00-00-9-000-61006 - Basic Aid	10,322,810.00	10,611,221.04	11,017,804.00	10,794,127.00	11,910,291.00	1,116,164.00
30-110-00-00-9-000-61009 - Vocational Education	156,856.00	160,903.00	156,711.00	155,240.00	178,815.00	23,575.00
30-110-00-00-9-000-61012 - Gifted Education	114,077.00	117,020.00	118,136.00	117,027.00	125,654.00	8,627.00
30-110-00-00-9-000-61015 - Special Education	1,197,810.00	1,228,714.00	1,109,032.00	1,098,618.00	1,321,782.00	223,164.00
30-110-00-00-9-000-61018 - Textbooks (SOQ)	48,790.30	267,635.00	242,757.00	240,478.00	259,693.00	19,215.00
30-110-00-00-9-000-61021 - Prevention, Intervention, Remediation	232,908.00	238,917.00	236,272.00	234,053.00	294,803.00	60,750.00
30-110-00-00-9-000-61024 - English as 2nd Language	.00	82,933.00	91,331.00	98,519.00	139,631.00	41,112.00
30-110-00-00-9-000-61027 - Remedial Summer School-SOQ	73,811.00	68,133.00	90,278.00	97,049.00	55,797.00	(41,252.00)
30-110-00-00-9-000-61050 - VRS Teacher Retirement Reimb-Instructional	1,304,758.00	1,489,572.00	1,422,454.00	1,413,874.00	1,662,497.00	248,623.00
30-110-00-00-9-000-61053 - FICA Reimb - Instructional	634,554.00	648,488.00	646,132.00	640,064.00	712,844.00	72,780.00
30-110-00-00-9-000-61056 - VRS Group Life Insurance Reimb - Instructional	42,779.00	43,883.00	43,397.00	42,989.00	50,745.00	7,756.00
30-110-00-00-9-000-61101 - At Risk (Incentive Funded)	.00	54,443.21	15,460.00	50,225.00	287,246.00	237,021.00
30-110-00-00-9-000-61104 - Virginia Workplace Readiness Skills Assessment	1,336.00	1,156.68	784.27	.00	1,225.00	1,225.00
30-110-00-00-9-000-61112 - VPSA Technology Grant	206,000.00	206,000.00	206,000.00	206,000.00	206,000.00	.00
30-110-00-00-9-000-61113 - Compensation Supplement	.00	103,031.00	.00	635,367.00	.00	(635,367.00)
30-110-00-00-9-000-61124 - Homebound	5,901.56	11,191.14	7,191.77	7,228.00	15,721.00	8,493.00
30-110-00-00-9-000-61130 - Special Education - Jails	3,158.46	.00	.00	.00	.00	.00
30-110-00-00-9-000-61306 - Regular Foster Care	16,284.00	46,243.00	53,592.00	88,393.00	136,281.00	47,888.00
30-110-00-00-9-000-61309 - Textbooks (Lottery Funded)	212,113.70	.00	.00	.00	.00	.00
30-110-00-00-9-000-61315 - Early Reading Intervention	57,562.00	69,896.00	69,327.00	69,327.00	103,989.00	34,662.00
30-110-00-00-9-000-61318 - Spec Ed - Regional Prog Tuition Reimb	457,637.57	453,198.58	480,223.06	552,568.00	501,765.00	(50,803.00)
30-110-00-00-9-000-61321 - Career & Technical Ed - Equipment	14,874.83	13,340.86	14,035.24	7,516.00	7,906.00	390.00
30-110-00-00-9-000-61327 - Spec Ed - Foster Care	57,522.35	85,326.00	122,435.00	.00	.00	.00
30-110-00-00-9-000-61330 - At Risk (Lottery Funded)	122,465.00	71,757.75	147,936.94	126,016.00	113,477.00	(12,539.00)

# General Fund Revenue Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
30-110-00-00-9-000-61336 - K-3 Primary Class Size Reduction	202,740.00	191,312.00	206,557.00	208,475.00	234,873.00	26,398.00
30-110-00-00-9-000-61342 - Mentor Teacher Program	842.46	414.00	1,032.00	1,032.00	1,475.00	443.00
30-110-00-00-9-000-61348 - Eng as Second Language (Lottery Funded)	67,183.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-61354 - Industry Certification Costs	6,515.00	4,989.63	7,328.11	9,225.00	7,275.00	(1,950.00)
30-110-00-00-9-000-61355 - CTE STEM-H Industry Credentials	.00	1,873.74	2,000.62	.00	2,000.00	2,000.00
30-110-00-00-9-000-61357 - Project Graduation - Senior Year	6,599.00	4,631.00	5,545.00	7,214.00	6,399.00	(815.00)
30-110-00-00-9-000-61363 - SOL Algebra Readiness Grant	31,619.00	31,208.23	34,088.00	34,088.00	43,335.00	9,247.00
30-110-00-00-9-000-61369 - Supplemental Lottery Per Pupil Allocation	124,915.00	668,893.00	877,943.00	899,992.00	929,527.00	29,535.00
30-110-00-00-9-000-61400 - Natl Board Certification Bonus	65,000.00	60,000.00	77,500.00	.00	.00	.00
30-110-00-00-9-000-61410 - STEM Teacher Recruitment & Retention Initiative 240372	.00	5,000.00	.00	.00	.00	.00
30-110-00-00-9-000-61415 - DMAS State Healthcare - Medicaid	72,356.87	95,663.40	83,333.23	10,000.00	10,000.00	.00
30-110-00-00-9-000-61420 - E-Rate Services	26,771.05	812.28	.00	.00	.00	.00
30-110-00-00-9-000-63020 - Sale Of Property/Equipment	12,504.56	1,041.59	8,053.17	.00	.00	.00
30-110-00-00-9-000-63050 - Miscellaneous Income	38,893.03	41,035.05	23,311.07	20,000.00	20,000.00	.00
30-110-00-00-9-000-63105 - Rke Valley Regional Board Reimb	799,185.74	712,379.62	775,487.09	757,734.00	.00	(757,734.00)
30-110-00-00-9-000-63115 - Alternative Ed Program Reimbursement	76,851.00	79,309.00	79,684.00	78,262.00	84,183.00	5,921.00
30-110-00-00-9-000-63200 - Tuition - Non Resident Day Student	139,470.00	143,860.00	176,015.75	135,000.00	155,000.00	20,000.00
30-110-00-00-9-000-63205 - Tuition - Adult Education	1,600.00	2,080.00	1,280.00	1,500.00	1,500.00	.00
30-110-00-00-9-000-63210 - Tuition - Summer School	33,130.00	30,687.50	16,684.00	25,000.00	25,000.00	.00
30-110-00-00-9-000-63215 - VWCC - Dual Enrollment Reimb	433,089.99	91,032.20	65,536.86	180,000.00	110,000.00	(70,000.00)
30-110-00-00-9-000-63220 - Contributions	.00	.00	10,000.00	.00	.00	.00
30-110-00-00-9-000-63230 - Driver Education Fees	24,977.50	39,280.50	20,880.00	30,000.00	30,000.00	.00
30-110-00-00-9-000-63232 - SAT Prep Class Fees	850.00	.00	.00	.00	.00	.00
30-110-00-00-9-000-63240 - Textbook Reimbursement	423.20	315.00	161.00	.00	.00	.00
30-110-00-00-9-000-63245 - Technology Use Fees	36,255.00	56,341.00	30,277.00	28,682.00	28,682.00	.00
30-110-00-00-9-000-63590 - School Bus Pupil Transportation	.00	.00	6,571.50	.00	.00	.00

# General Fund Revenue Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
30-110-00-00-9-000-63595 - School Bus Operation Other Income	.00	.00	16,288.25	.00	.00	.00
30-110-00-00-9-000-63598 - Facilities Rental	18,105.00	18,616.93	20,175.00	10,000.00	10,000.00	.00
30-110-00-00-9-000-63599 - Broadband Lease	21,333.33	21,976.06	22,630.81	22,920.00	23,604.00	684.00
30-110-00-00-9-000-63601 - Insurance Adj/Refunds/Rebates	27,949.24	11,095.75	7,974.18	5,000.00	5,000.00	.00
Program <b>000 - General Revenue Totals</b>	<b>\$21,306,182.00</b>	<b>\$21,998,203.04</b>	<b>\$22,741,549.18</b>	<b>\$23,098,775.00</b>	<b>\$24,015,997.00</b>	<b>\$917,222.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$21,306,182.00</b>	<b>\$21,998,203.04</b>	<b>\$22,741,549.18</b>	<b>\$23,098,775.00</b>	<b>\$24,015,997.00</b>	<b>\$917,222.00</b>
Sub-Function <b>00 - Revenues Totals</b>	<b>\$21,306,182.00</b>	<b>\$21,998,203.04</b>	<b>\$22,741,549.18</b>	<b>\$23,098,775.00</b>	<b>\$24,015,997.00</b>	<b>\$917,222.00</b>
Function <b>00 - Revenue Totals</b>	<b>\$21,306,182.00</b>	<b>\$21,998,203.04</b>	<b>\$22,741,549.18</b>	<b>\$23,098,775.00</b>	<b>\$24,015,997.00</b>	<b>\$917,222.00</b>
Locations <b>110 - Central Instruction Totals</b>	<b>\$21,306,182.00</b>	<b>\$21,998,203.04</b>	<b>\$22,741,549.18</b>	<b>\$23,098,775.00</b>	<b>\$24,015,997.00</b>	<b>\$917,222.00</b>

# General Fund Revenue Budget

Budget Year 2021

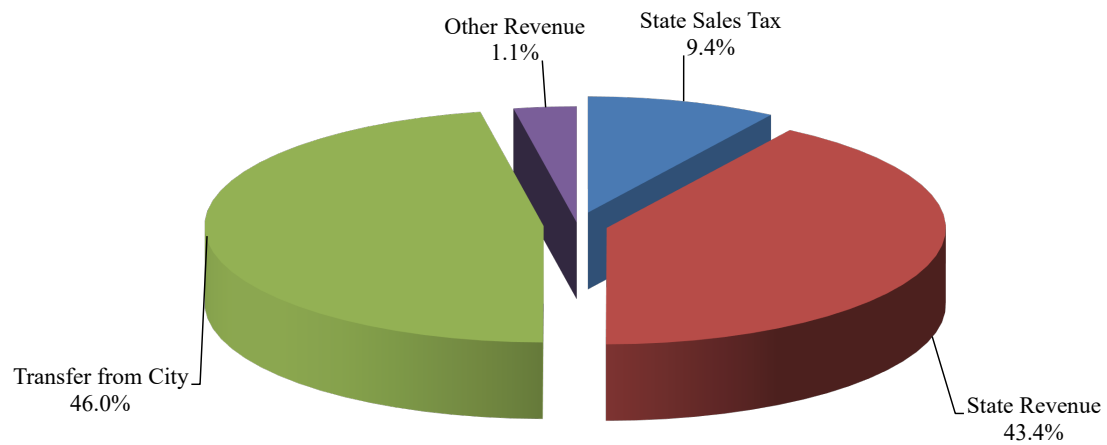
G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>170 - Non-Departmental</b>						
Function <b>67 - Debt Service &amp; Fund Transfers</b>						
Sub-Function <b>67 - Debt Service &amp; Transfers</b>						
Level <b>9 - District Wide</b>						
Program <b>720 - Intra Agency Fund</b>						
30-170-67-67-9-720-63005 - Transfer From General Fund	19,270,796.00	19,633,236.00	20,375,621.00	20,455,621.00	20,455,621.00	.00
30-170-67-67-9-720-63006 - Transfer From General Fund-Meals Tax	489,446.44	537,062.12	650,756.47	.00	.00	.00
Program <b>720 - Intra Agency Fund Totals</b>	\$19,760,242.44	\$20,170,298.12	\$21,026,377.47	\$20,455,621.00	\$20,455,621.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$19,760,242.44	\$20,170,298.12	\$21,026,377.47	\$20,455,621.00	\$20,455,621.00	\$0.00
Sub-Function <b>67 - Debt Service &amp; Transfers Totals</b>	\$19,760,242.44	\$20,170,298.12	\$21,026,377.47	\$20,455,621.00	\$20,455,621.00	\$0.00
Function <b>67 - Debt Service &amp; Fund Transfers Totals</b>	\$19,760,242.44	\$20,170,298.12	\$21,026,377.47	\$20,455,621.00	\$20,455,621.00	\$0.00
Locations <b>170 - Non-Departmental Totals</b>	\$19,760,242.44	\$20,170,298.12	\$21,026,377.47	\$20,455,621.00	\$20,455,621.00	\$0.00
Fund <b>30 - School General Fund Totals</b>	\$41,066,424.44	\$42,168,501.16	\$43,767,926.65	\$43,554,396.00	\$44,471,618.00	\$917,222.00
Net Grand Totals	\$41,066,424.44	\$42,168,501.16	\$43,767,926.65	\$43,554,396.00	\$44,471,618.00	\$917,222.00

Salem City Schools  
General Fund Revenues Per Pupil  
FY 2020-21

	Budget 2019-20	Budget 2020-21	Increase (Decrease)	Percent of Total	Revenue Per Pupil
State Sales Tax	\$ 3,959,973	\$ 4,201,982	\$ 242,009	9.4%	\$ 1,106
State Revenue	17,834,704	19,309,821	1,475,117	43.4%	5,082
Transfer from City	20,455,621	20,455,621	0	46.0%	5,383
Other Revenue	1,304,098	504,194	(799,904)	1.1%	133
Total Revenues	\$ 43,554,396	\$ 44,471,618	\$ 917,222	100.0%	\$ 11,703

Estimated Average Daily Membership

**3,800**



Salem City Schools  
General Fund Revenues by Source  
FY 2020-21

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
<b>State SOQ Revenues</b>									
Sales Tax 1 Cent	\$ 3,396,383	\$ 3,263,051	\$ 3,502,067	\$ 3,464,976	\$ 3,676,734	\$ 211,758	\$ 3,750,269	\$ 3,825,274	\$ 3,901,780
Sales Tax 1/8 Cent	356,631	348,301	371,857	494,997	525,248	30,251	535,753	546,468	557,397
Basic Aid	10,322,810	10,611,221	11,017,804	10,794,127	11,910,291	1,116,164	12,202,128	12,477,761	12,779,308
Vocational Education	156,856	160,903	156,711	155,240	178,815	23,575	182,391	186,039	189,760
Gifted Education	114,077	117,020	118,136	117,027	125,654	8,627	128,167	130,730	133,345
Special Education	1,197,810	1,228,714	1,109,032	1,098,618	1,321,782	223,164	1,348,218	1,375,182	1,402,686
Textbooks (SOQ)	48,790	267,635	242,757	240,478	259,693	19,215	264,887	270,185	275,588
Prevention, Intervention, Remediation	232,908	238,917	236,272	234,053	294,803	60,750	300,699	306,713	312,847
Remedial Summer School - SOQ	73,811	68,133	90,278	97,049	55,797	(41,252)	56,913	58,051	59,212
English as a Second Language	67,183	82,933	91,331	98,519	139,631	41,112	142,424	145,272	148,178
VRS Teacher Retirement Reimbursement	1,304,758	1,489,572	1,422,454	1,413,874	1,662,497	248,623	1,695,747	1,729,662	1,764,255
FICA Reimbursement	634,554	648,488	646,132	640,064	712,844	72,780	727,101	741,643	756,476
VRS Group Life Insurance Reimbursement	42,779	43,883	43,397	42,989	50,745	7,756	51,760	52,795	53,851
Total SOQ Revenues	17,949,350	18,568,771	19,048,228	18,892,011	20,914,534	2,022,523	21,386,456	21,845,776	22,334,682
<b>Incentive</b>									
VPSA Technology Grant	206,000	206,000	206,000	206,000	206,000	0	206,000	206,000	206,000
At Risk	-	54,443	15,460	50,225	287,246	237,021	287,246	287,246	287,246
Compensation Supplement	-	103,031	-	635,367	-	(635,367)	-	-	-
Total Incentive Revenue	206,000	363,474	221,460	891,592	493,246	(398,346)	493,246	493,246	493,246
<b>Categorical Revenues</b>									
Homebound	5,902	11,191	7,192	7,228	15,721	8,493	16,035	16,356	16,683
Special Education - Jails	3,158	-	-	-	-	-	-	-	-
Total Categorical Revenue	9,060	11,191	7,192	7,228	15,721	8,493	16,035	16,356	16,683
<b>VA Lottery</b>									
Remedial Summer School	-	-	-	-	-	-	-	-	-
Regular Foster Care	16,284	46,243	53,592	88,393	136,281	47,888	136,281	136,281	136,281
Textbooks	212,114	-	-	-	-	0	-	-	-
Early Reading Intervention	57,562	69,896	69,327	69,327	103,989	34,662	103,989	103,989	103,989
Spec. Ed. - Regional Program	457,638	453,199	480,223	552,568	501,765	(50,803)	501,765	501,765	501,765
Career & Technical Ed. - Equipment	14,875	13,341	14,035	7,516	7,906	390	7,906	7,906	7,906
Career & Technical Ed. - Occ. Prep.	-	-	-	-	-	-	-	-	-
Spec. Ed. - Foster Care	57,522	85,326	122,435	-	-	-	-	-	-
At Risk	122,465	71,758	147,937	126,016	113,477	(12,539)	113,477	113,477	113,477
K - 3 Primary Class Size Reduction	202,740	191,312	206,557	208,475	234,873	26,398	234,873	234,873	234,873
Mentor Teacher Program	842	414	1,032	1,032	1,475	443	1,475	1,475	1,475
Supplemental Lottery Per Pupil Allocation	124,915	668,893	877,943	899,992	929,527	29,535	929,527	929,527	929,527
Industry Certification Costs	6,515	4,990	7,328	9,225	7,275	(1,950)	7,275	7,275	7,275
CTE Stem-H Industry Credentials	-	1,874	2,001	-	2,000	2,000	-	-	-
Project Graduation - Senior Year	6,599	4,631	5,545	7,214	6,399	(815)	6,399	6,399	6,399
SOL Algebra Readiness Grant	31,619	31,208	34,088	34,088	43,335	9,247	43,335	43,335	43,335

Salem City Schools  
General Fund Revenues by Source  
FY 2020-21

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
Total Virginia Lottery	1,311,690	1,643,085	2,022,043	2,003,846	2,088,302	84,456	2,086,302	2,086,302	2,086,302
Total State Revenue	\$ 19,476,100	\$ 20,586,521	\$ 21,298,923	\$ 21,794,677	\$ 23,511,803	\$ 1,717,126	\$ 23,982,039	\$ 24,441,680	\$ 24,930,914
<b>Other Revenue</b>									
E-Rate	\$ 26,771	\$ 812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Property/Equipment	12,505	1,042	8,053	-	-	-	-	-	-
National Board Certification	65,000	60,000	77,500	-	-	-	-	-	-
Teacher Recruitment and Retention Initiative	-	5,000	-	-	-	-	-	-	-
DMAS State Healthcare - Medicaid	72,357	95,663	83,333	10,000	10,000	-	10,000	10,000	10,000
Tuition - Non Resident Day Student	139,470	143,860	176,016	135,000	155,000	20,000	155,000	175,000	175,000
Tuition - Adult Education	1,600	2,080	1,280	1,500	1,500	-	1,500	1,500	1,500
Tuition - Summer School	33,130	30,687	16,684	25,000	25,000	-	25,000	25,000	25,000
VWCC - Dual Enrollment	433,090	91,032	65,537	180,000	110,000	(70,000)	110,000	110,000	110,000
Contributions	-	-	10,000	-	-	-	-	-	-
Drivers Education Fees	24,978	39,280	20,880	30,000	30,000	-	30,000	30,000	30,000
Textbook Reimbursement	423	315	161	-	-	-	-	-	-
Technology Use Fees	36,255	56,341	30,277	28,682	28,682	-	28,682	28,682	28,682
School Bus Pupil Transportation	-	-	6,572	-	-	-	-	-	-
School Bus Operation - Other Income	-	-	16,288	-	-	-	-	-	-
Facilities Rental	18,105	18,617	20,175	10,000	10,000	-	10,000	10,000	10,000
Broadband Lease	21,333	21,976	22,631	22,920	23,604	684	23,604	23,604	23,604
Miscellaneous Income	38,893	41,035	23,311	20,000	20,000	-	20,000	20,000	20,000
Roanoke Valley Regional Board	799,186	712,380	775,487	757,734	-	(757,734)	-	-	-
Alternative Education	76,851	79,309	79,684	78,262	84,183	5,921	84,183	84,183	84,183
SAT Prep Class Fee	850	-	-	-	-	-	-	-	-
Virginia Workplace Readiness	1,336	1,157	784	-	1,225	1,225	1,225	1,225	1,225
Insurance Adjustment/Refunds/Rebates	27,949	11,096	7,974	5,000	5,000	-	5,000	5,000	5,000
Total Other	1,830,082	1,411,682	1,442,627	1,304,098	504,194	(799,904)	504,194	524,194	524,194
<b>Local Revenue</b>									
Transfer from General Fund	19,270,796	19,633,236	20,375,621	20,455,621	20,455,621	-	20,455,621	20,455,621	20,455,621
Transfer for Debt Service	-	-	-	-	-	-	-	-	-
Transfer from General Fund - Meals Tax	489,446	537,062	650,756	-	-	-	-	-	-
Total City Funds	19,760,242	20,170,298	21,026,377	20,455,621	20,455,621	-	20,455,621	20,455,621	20,455,621
<b>Total General Fund Revenue</b>	<b>\$ 41,066,424</b>	<b>\$ 42,168,501</b>	<b>\$ 43,767,927</b>	<b>\$ 43,554,396</b>	<b>\$ 44,471,618</b>	<b>\$ 917,222</b>	<b>\$ 44,941,854</b>	<b>\$ 45,421,495</b>	<b>\$ 45,910,729</b>



Salem City Schools  
General Fund - Revenue  
FY 2020-21

---

I. Standards of Quality (SOQ) Programs

Basic Aid	
3,800 (Est. 3/31 ADM) X \$6,061 Per Pupil Amount	\$ 23,031,800
Less: 1% Sales Tax (State's estimate)	<u>(4,301,982)</u>
Basic Aid Less Sales Tax	18,729,818
Composite Index - State Share (1-.3641 LCI)	X <u>0.6359</u>
<b>Total State Basic Aid Revenue Estimate</b>	<u>11,910,291</u>
 Sales Tax (local estimate)	 <u>4,201,982</u>
 Textbooks (SOQ)	
3,800 (Est. Adm) X \$107.47 X .6359	
Portion funded as State SOQ funding	259,693
Vocational Education (SOQ)	
3,800 (Est. Adm) X \$74 X .6359	178,815
Gifted Education (SOQ)	
3,800 (Est. ADM) X \$52 X .6359	125,654
Special Education (SOQ)	
3,800 (Est. ADM) X \$547 X .6359	1,321,782
Prevention, Intervention, and Remediation (SOQ)	
3,800 (Est. ADM) X \$122 X .6359	294,803
Remedial Summer School (SOQ)	
161 (Eligible # of students) X \$545 X .6359	55,797
English as a Second Language	139,631
 Fringe Benefits	
VRS Retirement Reimbursement	1,662,497
Social Security (FICA) Reimbursement	712,844
VRS Group Life Insurance	<u>50,745</u>
<b>Total Fringe Benefits</b>	<u>2,426,086</u>
 <b>Total SOQ State Revenue</b>	 <b>\$ <u>20,914,534</u></b>

Salem City Schools  
General Fund - Revenue  
FY 2020-21

<b>II. Incentive Programs</b>		
Technology Initiative - VPSA	\$	206,000
Compensation Supplement		-
At Risk (Split funded - See lottery section below)		287,246
<b>Total Incentive Program</b>		<u>493,246</u>
<b>III. Categorical Programs</b>		
Special Education Homebound		15,721
<b>Total Categorical Programs</b>		<u>15,721</u>
<b>IV. Lottery-Funded Programs</b>		
At Risk (Split funded - See Incentive programs above)		113,477
Early Reading Intervention		103,989
Foster Care		136,281
K-3 Primary Class Size Reduction		234,873
SOL Algebra Readiness		43,335
Project Graduation		6,399
Supplemental Lottery Per Pupil Allocation		929,527
Mentor Teacher		1,475
Industry Certification		7,275
CTE Stem - H Industry Credentials		2,000
Special Education - Regional Tuition		501,765
Career and Technical Education		7,906
Textbooks (portion funded by Lottery Funds)		-
<b>Total Lottery Funded Accounts</b>		<u>2,088,302</u>
<b>Grand Total - All State Revenue</b>		<b>23,511,803</b>
<b>V. Local Revenue</b>		
Transfer from General Fund		20,455,621
Transfer from Capital Reserve		-
Debt Service		-
<b>Total Local Revenue</b>	<b>\$</b>	<u><u>20,455,621</u></u>

Salem City Schools  
General Fund - Revenue  
FY 2020-21

---

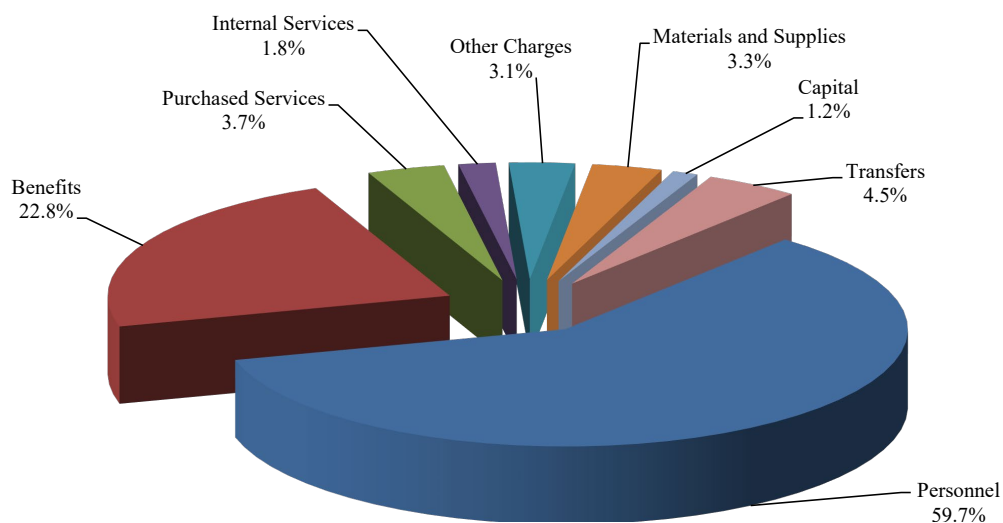
VI. Other Revenue	
Tuition - Non-Residents	\$ 155,000
Adult Education	1,500
Medicaid	10,000
Alternative Education	84,183
Tuition - Summer School	25,000
VWCC Dual Enrollment Fee Reimbursements & Student Fees	110,000
Insurance Adjustments/Rebates/Refunds	5,000
Drivers Education Fees	30,000
Roanoke Valley Regional Board	-
Broadband Lease	23,604
Miscellaneous Income	20,000
Technology Use Fee	28,682
Facilities Rental	10,000
Virginia Workplace Readiness	1,225
<b>Total Other Revenue</b>	<u>504,194</u>
 <b>Grand Total - General Fund Revenue</b>	 \$ <u><u>44,471,618</u></u>

Salem City Schools  
General Fund Expenditures Per Pupil  
FY 2020-21

	Budget 2019-20	Budget 2020-21	Increase (Decrease)	Percent of Total	Cost Per Pupil
Personnel	\$ 25,923,627	\$ 26,528,351	\$ 604,724	59.7%	\$ 6,981
Benefits	9,938,820	10,149,343	210,523	22.8%	2,671
Purchased Services	2,528,701	1,633,817	(894,884)	3.7%	430
Internal Services	774,375	781,656	7,281	1.8%	206
Other Charges	1,385,313	1,381,744	(3,569)	3.1%	364
Materials and Supplies	1,381,775	1,479,455	97,680	3.3%	389
Capital	536,900	536,900	-	1.2%	141
Transfers	1,084,885	1,980,352	895,467	4.5%	521
	<u>\$ 43,554,396</u>	<u>\$ 44,471,618</u>	<u>\$ 917,222</u>	<u>100.0%</u>	<u>\$ 11,703</u>

Estimated Average Daily Membership

**3,800**



Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2020-21

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)
<b>Central Instruction</b>						
Salaries	\$ 1,352,942	\$ 1,406,679	\$ 1,476,203	\$ 1,607,860	\$ 1,745,102	\$ 137,242
Benefits	424,442	473,543	483,246	503,550	547,166	43,616
Purchased Services	1,636,255	1,457,426	1,518,794	1,815,628	922,528	(893,100)
Other Charges	7,069	11,792	7,103	10,432	10,432	0
Materials and Supplies	374,742	389,778	338,896	463,542	554,413	90,871
<b>Total</b>	<b>3,795,450</b>	<b>3,739,218</b>	<b>3,824,242</b>	<b>4,401,012</b>	<b>3,779,641</b>	<b>(621,371)</b>
<b>Salem High School</b>						
Salaries	6,698,072	6,823,145	6,836,758	6,983,720	6,979,710	(4,010)
Benefits	2,379,921	2,560,963	2,447,494	2,631,561	2,595,982	(35,579)
Purchased Services	47,220	44,409	44,629	35,837	35,300	(537)
Internal Services	219,315	176,383	167,836	188,000	188,000	0
Other Charges	375,674	361,063	384,126	413,819	411,819	(2,000)
Materials and Supplies	358,496	346,642	357,410	382,253	389,588	7,335
Capital	11,357	32,190	144,510	91,550	91,550	0
<b>Total</b>	<b>10,090,055</b>	<b>10,344,795</b>	<b>10,382,763</b>	<b>10,726,740</b>	<b>10,691,949</b>	<b>(34,791)</b>
<b>Andrew Lewis Middle</b>						
Salaries	4,608,371	4,692,676	4,762,115	4,879,159	5,039,152	159,993
Benefits	1,628,019	1,750,540	1,719,696	1,769,241	1,798,426	29,185
Purchased Services	48,926	49,553	42,303	39,481	39,481	0
Internal Services	110,205	80,533	83,629	86,000	86,000	0
Other Charges	234,033	230,285	235,941	258,750	258,750	0
Materials and Supplies	118,962	127,185	131,849	142,339	137,863	(4,476)
Capital	237,216	158,125	83,928	63,750	63,750	0
<b>Total</b>	<b>\$ 6,985,732</b>	<b>\$ 7,088,897</b>	<b>\$ 7,059,461</b>	<b>\$ 7,238,720</b>	<b>\$ 7,423,422</b>	<b>\$ 184,702</b>

Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2020-21

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)
<b>G W Carver Elementary</b>						
Salaries	\$ 2,397,210	\$ 2,455,927	\$ 2,503,211	\$ 2,582,649	\$ 2,583,830	\$ 1,181
Benefits	864,713	934,287	920,364	988,418	1,001,294	12,876
Purchased Services	28,543	26,910	27,730	28,749	26,891	(1,858)
Internal Services	44,834	55,387	59,432	56,000	56,000	0
Other Charges	109,512	105,910	110,464	123,700	123,700	0
Materials and Supplies	54,151	50,116	51,842	60,099	61,632	1,533
Capital	26,964	11,838	26,501	20,400	20,400	0
<b>Total</b>	<b>3,525,927</b>	<b>3,640,375</b>	<b>3,699,544</b>	<b>3,860,015</b>	<b>3,873,747</b>	<b>13,732</b>
<b>West Salem Elementary</b>						
Salaries	2,016,081	2,250,860	2,324,064	2,342,368	2,433,227	90,859
Benefits	759,100	890,737	877,030	905,555	967,732	62,177
Purchased Services	28,622	30,585	34,469	25,060	25,050	(10)
Internal Services	46,353	51,988	77,240	56,000	56,000	0
Other Charges	85,847	88,296	104,196	97,850	97,850	0
Materials and Supplies	59,519	58,063	55,913	63,741	65,406	1,665
Capital	23,701	11,464	20,318	20,400	20,400	0
<b>Total</b>	<b>\$ 3,019,223</b>	<b>\$ 3,381,993</b>	<b>\$ 3,493,230</b>	<b>\$ 3,510,974</b>	<b>\$ 3,665,665</b>	<b>\$ 154,691</b>

Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2020-21

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)
<b>South Salem Elementary</b>						
Salaries	\$ 1,999,530	\$ 2,146,150	\$ 2,127,822	\$ 2,155,457	\$ 2,163,230	\$ 7,773
Benefits	736,325	852,766	811,053	819,421	838,477	19,056
Purchased Services	29,406	42,458	32,207	28,719	28,719	0
Internal Services	46,228	43,712	40,034	45,200	45,200	0
Other Charges	96,977	98,191	101,592	116,680	116,240	(440)
Materials and Supplies	51,239	53,822	55,958	51,375	53,093	1,718
Capital	24,743	11,600	23,851	20,400	20,400	0
<b>Total</b>	<b>2,984,448</b>	<b>3,248,699</b>	<b>3,192,517</b>	<b>3,237,252</b>	<b>3,265,359</b>	<b>28,107</b>
<b>East Salem Elementary</b>						
Salaries	2,450,658	2,491,357	2,569,667	2,644,792	2,536,757	(108,035)
Benefits	924,466	989,488	1,001,533	1,006,661	975,112	(31,549)
Purchased Services	30,114	40,633	30,145	26,186	27,042	856
Internal Services	44,372	52,365	53,648	63,370	63,370	0
Other Charges	90,330	79,922	87,144	98,950	98,950	0
Materials and Supplies	67,739	77,641	65,432	62,984	56,209	(6,775)
Capital	27,183	11,671	25,618	20,400	20,400	0
<b>Total</b>	<b>3,634,862</b>	<b>3,743,077</b>	<b>3,833,187</b>	<b>3,923,343</b>	<b>3,777,840</b>	<b>(145,503)</b>



Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2020-21

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)
<b>Regional</b>						
Salaries	490,872	459,741	471,585	476,575	500,368	23,793
Benefits	261,199	278,087	263,385	278,159	279,740	1,581
Purchased Services	-	-	-	-	33,201	33,201
Other Charges	361	3,900	-	1,500	1,500	0
Materials and Supplies	1,684	1,675	1,930	1,500	5,001	3,501
<b>Total</b>	<b>\$ 754,116</b>	<b>\$ 743,403</b>	<b>\$ 736,900</b>	<b>\$ 757,734</b>	<b>\$ 819,810</b>	<b>\$ 62,076</b>
<b>Central Administration</b>						
Salaries	\$ 754,382	\$ 737,185	\$ 761,007	\$ 756,516	\$ 978,013	221,497
Benefits	299,243	301,479	321,198	350,109	440,986	90,877
Purchased Services	231,136	199,674	254,541	387,520	355,056	(32,464)
Internal Services	87,426	108,006	105,238	97,805	105,086	7,281
Other Charges	199,659	206,457	212,267	238,558	237,429	(1,129)
Materials and Supplies	36,485	34,584	35,762	34,750	34,750	0
<b>Total</b>	<b>1,608,331</b>	<b>1,587,385</b>	<b>1,690,013</b>	<b>1,865,258</b>	<b>2,151,320</b>	<b>286,062</b>
<b>Central Attendance &amp; Health</b>						
Salaries	759,431	762,702	787,852	787,552	807,867	20,315
Benefits	257,566	280,561	266,730	301,423	317,565	16,142
Purchased Services	28,724	37,939	29,976	36,393	36,393	0
Other Charges	1,759	1,363	1,436	2,974	2,974	0
Materials and Supplies	1,640	2,469	2,775	5,400	9,000	3,600
<b>Total</b>	<b>\$ 1,049,120</b>	<b>\$ 1,085,034</b>	<b>\$ 1,088,769</b>	<b>\$ 1,133,742</b>	<b>\$ 1,173,799</b>	<b>\$ 40,057</b>

Salem City Schools  
General Fund Expenditures by Department and Object  
FY 2020-21

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)
<b>Transportation</b>						
Salaries	\$ 670,187	\$ 728,696	\$ 739,759	\$ 706,979	\$ 761,095	\$ 54,116
Benefits	279,687	306,868	288,265	384,722	386,863	2,141
Purchased Services	91,767	106,843	104,724	105,128	104,156	(972)
Internal Services	160,180	159,222	155,627	182,000	182,000	0
Other Charges	27,948	24,947	16,283	22,100	22,100	0
Materials and Supplies	65,066	84,319	112,217	113,792	112,500	(1,292)
Joint Operations	-	-	-	-	-	-
Capital	22,776	-	153,797	300,000	300,000	0
Transfers	-	-	-	-	-	0
<b>Total</b>	<u>1,317,611</u>	<u>1,410,895</u>	<u>1,570,672</u>	<u>1,814,721</u>	<u>1,868,714</u>	<u>53,993</u>
<b>Transfers</b>						
Transfers	2,418,696	2,176,967	1,843,419	1,084,885	1,980,352	895,467
<b>Total Expenditures</b>	<u>2,418,696</u>	<u>2,176,967</u>	<u>1,843,419</u>	<u>1,084,885</u>	<u>1,980,352</u>	<u>895,467</u>
	<u>\$ 41,183,571</u>	<u>\$ 42,190,738</u>	<u>\$ 42,414,717</u>	<u>\$ 43,554,396</u>	<u>\$ 44,471,618</u>	<u>\$ 917,222</u>
Beginning Balance	4,532,051	4,414,904	4,374,271			
Ending Balance	<u>\$ 4,414,904</u>	<u>\$ 4,374,271</u>	<u>5,727,480</u>			

Salem City Schools  
General Fund Expenditures by State Categories  
FY 2020-21

	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)
<b>Instruction:</b>						
Classroom	\$ 24,158,899	\$ 24,346,890	\$ 24,163,815	\$ 25,155,909	\$ 25,377,668	\$ 221,759
Remedial	53,973	51,529	47,390	71,835	78,018	6,183
Testing	-	82,377	79,529	90,864	90,864	0
Special Education	2,985,098	3,153,944	3,160,968	3,126,449	3,125,626	(823)
Alternative Education	61,678	74,063	85,330	104,892	98,459	(6,433)
Dropout Prevention	28,183	28,225	19,725	38,193	28,980	(9,213)
Homebound	19,135	12,502	25,674	44,352	44,352	0
Parent Resource Center	3,473	7,029	7,012	7,226	7,686	460
Regional Special Education	1,488,421	1,527,458	1,523,479	1,636,919	819,810	(817,109)
Risk Reduction	87,305	48,482	61,108	83,548	81,549	(1,999)
Vocational	1,073,763	1,171,203	1,184,182	1,189,821	1,286,210	96,389
Gifted	223,619	232,153	238,711	247,025	266,785	19,760
Other	-	571,621	741,082	795,030	769,659	(25,371)
Summer Remediation	43,732	32,866	52,032	58,744	68,999	10,255
Adult Education	51,542	44,743	29,576	18,449	8,506	(9,943)
Pre-K Non-Special Ed	199,077	217,876	265,139	348,308	439,494	91,186
Total Instruction	30,477,898	31,602,961	31,684,752	33,017,564	32,592,665	(424,899)
<b>Administration, Attendance and Health</b>						
Board Services	113,588	99,115	125,412	152,937	152,937	0
Executive Administration	630,443	585,393	638,509	699,299	831,321	132,022
Informational Services	136,047	143,594	167,651	197,899	207,823	9,924
Personnel Services	234,409	255,376	262,760	269,545	355,245	85,700
Fiscal Services	266,757	269,924	281,373	301,830	310,698	8,868
Health Services	463,019	470,566	467,428	491,983	509,230	17,247
Psychological Services	264,885	275,782	262,916	268,596	277,703	9,107
Speech/Audio Services	323,990	341,585	361,410	376,123	389,946	13,823
Total Administration, Attendance & Health	\$ 2,433,138	\$ 2,441,335	\$ 2,567,459	\$ 2,758,212	\$ 3,034,903	\$ 276,691

Salem City Schools  
General Fund Expenditures by State Categories  
FY 2020-21

	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)
<b>Pupil Transportation:</b>						
Transportation Management	\$ 149,797	\$ 148,702	\$ 155,692	\$ 158,314	\$ 157,856	\$ (458)
Vehicle Operation Services	789,757	875,498	896,246	937,162	982,914	45,752
Monitoring Services	200,081	228,318	203,152	239,245	246,944	7,699
Vehicle Maintenance Services	155,200	158,376	161,785	180,000	181,000	1,000
Bus Purchases	22,776	-	153,797	300,000	300,000	0
Total Pupil Transportation	1,317,611	1,410,894	1,570,672	1,814,721	1,868,714	53,993
<b>Operation &amp; Maintenance:</b>						
Building Services	3,205,276	3,102,343	3,196,415	3,346,784	3,414,042	67,258
Ground Services	89,730	102,419	109,187	106,000	106,000	0
Equipment Services	130	-	-	-	-	0
Security Services	35,613	36,606	37,798	40,035	41,182	1,147
Total Operation & Maintenance	3,330,749	3,241,368	3,343,400	3,492,819	3,561,224	68,405
<b>Technology:</b>						
Technology	1,205,479	1,335,610	1,405,015	1,386,195	1,433,760	47,565
Total Technology	1,205,479	1,335,610	1,405,015	1,386,195	1,433,760	47,565
<b>Other Uses of Funds:</b>						
Transfers to Other Funds	2,418,696	2,176,967	1,843,419	1,084,885	1,980,352	895,467
Total Other Uses of Funds	2,418,696	2,176,967	1,843,419	1,084,885	1,980,352	895,467
<b>Total General Fund Expenditures</b>	<b>\$ 41,183,571</b>	<b>\$ 42,209,135</b>	<b>\$ 42,414,717</b>	<b>\$ 43,554,396</b>	<b>\$ 44,471,618</b>	<b>\$ 917,222</b>
Beginning Balance	4,532,051	4,414,904	4,374,271			
Ending Balance	\$ 4,414,904	\$ 4,374,271	\$ 5,727,480			



**THIS PAGE INTENTIONALLY BLANK**



# Central Instruction

# Back of Tab

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-2-110-71167 - Compensation-Kindergarten Registration	.00	1,946.50	2,286.50	2,360.00	2,360.00	.00
30-110-61-10-2-110-72100 - FICA	183.99	190.87	161.88	200.00	181.00	(19.00)
30-110-61-10-2-110-72300 - Group Health and Dental Insurance	2,580.20	.00	.00	.00	.00	.00
30-110-61-10-2-110-73190 - Safe Splash Program YMCA	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	.00
30-110-61-10-2-110-73285 - Strings Program	750.00	1,104.00	1,156.50	2,250.00	2,250.00	.00
30-110-61-10-2-110-76070 - Parent Involvement	.00	.00	.00	500.00	500.00	.00
30-110-61-10-2-110-76130 - Textbooks	56,498.20	76,652.75	80,345.03	105,950.00	122,000.00	16,050.00
30-110-61-10-2-110-76210 - Character Education	790.38	683.09	1,086.63	1,100.00	1,100.00	.00
30-110-61-10-2-110-76250 - Enrichment	6,038.77	9,543.76	8,806.23	13,900.00	13,900.00	.00
30-110-61-10-2-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-2-110-76315 - Kindergarten Registration	2,371.50	170.00	(170.00)	.00	.00	.00
30-110-61-10-2-110-76370 - Reading Intervention	9,282.84	6,998.78	9,320.00	9,320.00	9,320.00	.00
30-110-61-10-2-110-76455 - Testing Materials-Assessment	21,806.40	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$102,702.28	\$99,689.75	\$105,392.77	\$138,080.00	\$154,111.00	\$16,031.00
Program <b>111 - Remedial-School Day</b>						
30-110-61-10-2-111-71120 - Compensation-Instructional Salaries	6,783.00	8,631.89	5,807.50	9,152.00	9,152.00	.00
30-110-61-10-2-111-72100 - FICA	518.96	464.71	444.28	701.00	701.00	.00
Program <b>111 - Remedial-School Day Totals</b>	\$7,301.96	\$9,096.60	\$6,251.78	\$9,853.00	\$9,853.00	\$0.00
Program <b>115 - Testing</b>						
30-110-61-10-2-115-71120 - Compensation-Instructional Salaries	.00	535.25	357.00	.00	400.00	400.00
30-110-61-10-2-115-72100 - FICA	.00	207.70	27.32	.00	50.00	50.00
30-110-61-10-2-115-73205 - Software Licensing Fees	.00	.00	19,779.18	21,085.00	21,085.00	.00
30-110-61-10-2-115-73225 - Professional Development - Conferences	.00	.00	.00	1,000.00	550.00	(450.00)
30-110-61-10-2-115-76455 - Testing Materials-Assessment	.00	18,954.40	4,320.67	500.00	500.00	.00
Program <b>115 - Testing Totals</b>	\$0.00	\$19,697.35	\$24,484.17	\$22,585.00	\$22,585.00	\$0.00
Program <b>120 - Special Education</b>						
30-110-61-10-2-120-71146 - Compensation - ELL	47,745.12	46,093.06	33,486.25	37,200.00	97,714.00	60,514.00
30-110-61-10-2-120-71153 - Compensation-Instructional Asst ELL	.00	4,884.34	6,039.96	6,073.00	6,475.00	402.00



# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
30-110-61-10-2-120-72100 - FICA	3,652.56	3,899.82	3,023.82	3,311.00	4,146.00	835.00
30-110-61-10-2-120-72220 - VRS Hybrid Pension Contribution	.00	.00	.00	.00	7,930.00	7,930.00
30-110-61-10-2-120-72400 - VRS Group Life Insurance	.00	.00	.00	.00	639.00	639.00
30-110-61-10-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	.00	.00	577.00	577.00
30-110-61-10-2-120-73010 - Autism Support Services	10,070.56	15,272.67	17,520.00	19,000.00	19,000.00	.00
30-110-61-10-2-120-73037 - Contractual Services - Other	1,191.40	1,526.05	1,958.25	750.00	2,750.00	2,000.00
30-110-61-10-2-120-73275 - Therapeutic Services -Sp Ed	177,414.26	140,097.19	131,868.82	134,800.00	144,800.00	10,000.00
30-110-61-10-2-120-75529 - Travel-Itinerant	204.25	.00	.00	500.00	500.00	.00
30-110-61-10-2-120-76431 - Special Ed - General	7,704.45	11,011.31	6,202.54	12,350.00	12,350.00	.00
30-110-61-10-2-120-76438 - Supplies - EL	4,940.06	6,510.04	2,951.47	5,000.00	5,000.00	.00
30-110-61-10-2-120-76455 - Testing Materials-Assessment	2,519.64	3,103.13	3,601.40	3,000.00	3,000.00	.00
Program <b>120 - Special Education Totals</b>	\$255,442.30	\$232,397.61	\$206,652.51	\$221,984.00	\$304,881.00	\$82,897.00
Program <b>127 - Regional Sp Ed Program</b>						
30-110-61-10-2-127-73297 - Tuition - Regional Sp Ed Program	217,065.31	262,431.74	281,956.76	295,736.00	.00	(295,736.00)
Program <b>127 - Regional Sp Ed Program Totals</b>	\$217,065.31	\$262,431.74	\$281,956.76	\$295,736.00	\$0.00	(\$295,736.00)
Program <b>128 - Risk Reduction</b>						
30-110-61-10-2-128-71120 - Compensation-Instructional Salaries	5,515.00	2,251.50	19.00	.00	.00	.00
30-110-61-10-2-128-72100 - FICA	421.91	172.23	1.44	.00	.00	.00
30-110-61-10-2-128-73037 - Contractual Services - Other	41.67	.00	.00	.00	.00	.00
Program <b>128 - Risk Reduction Totals</b>	\$5,978.58	\$2,423.73	\$20.44	\$0.00	\$0.00	\$0.00
Program <b>140 - Gifted</b>						
30-110-61-10-2-140-71120 - Compensation-Instructional Salaries	.00	.00	9,805.94	.00	60,245.00	60,245.00
30-110-61-10-2-140-72100 - FICA	2.55	.00	665.26	.00	4,609.00	4,609.00
30-110-61-10-2-140-72210 - VRS Pension Contribution	.00	.00	1,845.08	.00	10,013.00	10,013.00
30-110-61-10-2-140-72300 - Group Health and Dental Insurance	.00	.00	1,223.34	.00	8,860.00	8,860.00
30-110-61-10-2-140-72400 - VRS Group Life Insurance	.00	.00	154.14	.00	807.00	807.00
30-110-61-10-2-140-72750 - VRS Retiree Health Care Credit	.00	.00	141.22	.00	729.00	729.00
30-110-61-10-2-140-76280 - Gifted	4,975.42	4,928.00	5,514.89	5,600.00	5,600.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>140 - Gifted</b>						
Program <b>140 - Gifted</b> Totals	\$4,977.97	\$4,928.00	\$19,349.87	\$5,600.00	\$90,863.00	\$85,263.00
Level <b>2 - Elementary</b> Totals	\$593,468.40	\$630,664.78	\$644,108.30	\$693,838.00	\$582,293.00	(\$111,545.00)
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-3-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	1,003.00	.00	(1,003.00)
30-110-61-10-3-110-72100 - FICA	633.60	.00	.00	77.00	.00	(77.00)
30-110-61-10-3-110-73018 - Career - Tech Testing	7,851.00	8,020.05	10,259.00	9,225.00	10,500.00	1,275.00
30-110-61-10-3-110-73037 - Contractual Services - Other	1,500.00	6,669.65	88.16	2,500.00	2,500.00	.00
30-110-61-10-3-110-73050 - Drivers Education Services	37,365.00	45,180.00	33,360.00	44,000.00	44,000.00	.00
30-110-61-10-3-110-73191 - SAT Course	484.00	.00	.00	.00	.00	.00
30-110-61-10-3-110-73295 - Tuition VWCC	434,464.41	106,720.56	98,281.26	220,000.00	160,000.00	(60,000.00)
30-110-61-10-3-110-75529 - Travel-Itinerant	75.80	.00	65.12	.00	.00	.00
30-110-61-10-3-110-76035 - CPR/AED Recertification	(502.70)	.00	.00	800.00	800.00	.00
30-110-61-10-3-110-76042 - Distinguished Scholars	23,092.00	27,112.00	26,566.00	22,000.00	25,000.00	3,000.00
30-110-61-10-3-110-76070 - Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-3-110-76130 - Textbooks	26,973.60	20,712.77	49,815.50	78,000.00	110,501.00	32,501.00
30-110-61-10-3-110-76210 - Character Education	.00	.00	.00	90.00	.00	(90.00)
30-110-61-10-3-110-76250 - Enrichment	.00	.00	3,115.95	.00	.00	.00
30-110-61-10-3-110-76345 - Mathematics	.00	3,960.00	1,544.00	.00	.00	.00
30-110-61-10-3-110-76455 - Testing Materials-Assessment	37,159.42	.00	9.49	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$569,096.13	\$218,375.03	\$223,104.48	\$377,945.00	\$353,551.00	(\$24,394.00)
Program <b>111 - Remedial-School Day</b>						
30-110-61-10-3-111-71120 - Compensation-Instructional Salaries	1,518.00	759.00	3,316.50	2,684.00	2,684.00	.00
30-110-61-10-3-111-72100 - FICA	116.13	58.06	253.71	205.00	205.00	.00
30-110-61-10-3-111-73037 - Contractual Services - Other	3,620.00	4,368.35	1,638.35	7,214.00	6,399.00	(815.00)
Program <b>111 - Remedial-School Day</b> Totals	\$5,254.13	\$5,185.41	\$5,208.56	\$10,103.00	\$9,288.00	(\$815.00)

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>115 - Testing</b>						
30-110-61-10-3-115-71120 - Compensation-Instructional Salaries	.00	9,545.50	3,463.75	3,500.00	3,500.00	.00
30-110-61-10-3-115-72100 - FICA	.00	730.23	264.97	268.00	268.00	.00
30-110-61-10-3-115-73205 - Software Licensing Fees	.00	.00	25,369.60	17,565.00	17,565.00	.00
30-110-61-10-3-115-73225 - Professional Development - Conferences	.00	.00	.00	1,000.00	1,000.00	.00
30-110-61-10-3-115-76455 - Testing Materials-Assessment	.00	30,457.54	9,677.26	14,820.00	14,820.00	.00
Program <b>115 - Testing Totals</b>	\$0.00	\$40,733.27	\$38,775.58	\$37,153.00	\$37,153.00	\$0.00
Program <b>120 - Special Education</b>						
30-110-61-10-3-120-71146 - Compensation - ELL	9,099.00	11,311.75	18,576.25	11,600.00	18,488.00	6,888.00
30-110-61-10-3-120-72100 - FICA	696.10	865.38	1,421.08	888.00	1,415.00	527.00
30-110-61-10-3-120-73010 - Autism Support Services	4,405.87	3,000.00	2,715.00	5,000.00	5,000.00	.00
30-110-61-10-3-120-73275 - Therapeutic Services -Sp Ed	.00	29,493.05	42,086.62	36,702.00	41,702.00	5,000.00
30-110-61-10-3-120-73810 - Tuition - Other Entities In-State	5,284.00	5,585.00	.00	7,600.00	7,600.00	.00
30-110-61-10-3-120-76431 - Special Ed - General	1,170.75	1,490.10	892.36	1,200.00	1,200.00	.00
30-110-61-10-3-120-76438 - Supplies - EL	775.37	2,183.82	1,848.25	1,250.00	1,250.00	.00
Program <b>120 - Special Education Totals</b>	\$21,431.09	\$53,929.10	\$67,539.56	\$64,240.00	\$76,655.00	\$12,415.00
Program <b>121 - Alternative Education</b>						
30-110-61-10-3-121-71120 - Compensation-Instructional Salaries	44,242.50	58,533.04	45,776.04	45,776.00	47,213.00	1,437.00
30-110-61-10-3-121-71151 - Compensation-Instructional Asst	.00	.00	14,672.64	29,677.00	22,584.00	(7,093.00)
30-110-61-10-3-121-72100 - FICA	3,244.02	4,490.53	4,578.24	5,772.00	5,339.00	(433.00)
30-110-61-10-3-121-72210 - VRS Pension Contribution	6,413.28	9,552.60	1,718.85	11,831.00	11,600.00	(231.00)
30-110-61-10-3-121-72220 - VRS Hybrid Pension Contribution	.00	.00	7,177.70	.00	.00	.00
30-110-61-10-3-121-72300 - Group Health and Dental Insurance	6,719.08	.00	9,858.52	9,943.00	9,943.00	.00
30-110-61-10-3-121-72400 - VRS Group Life Insurance	573.12	766.80	743.30	988.00	935.00	(53.00)
30-110-61-10-3-121-72510 - Hybrid Disability Insurance	.00	.00	123.60	.00	.00	.00
30-110-61-10-3-121-72750 - VRS Retiree Health Care Credit	485.64	720.00	680.85	905.00	845.00	(60.00)
Program <b>121 - Alternative Education Totals</b>	\$61,677.64	\$74,062.97	\$85,329.74	\$104,892.00	\$98,459.00	(\$6,433.00)
Program <b>122 - Dropout Prevention</b>						
30-110-61-10-3-122-71120 - Compensation-Instructional Salaries	14,699.67	14,490.74	10,463.50	15,766.00	17,363.00	1,597.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>122 - Dropout Prevention</b>						
30-110-61-10-3-122-72100 - FICA	712.73	676.23	543.52	1,197.00	1,328.00	131.00
30-110-61-10-3-122-72210 - VRS Pension Contribution	1,021.82	1,166.04	803.81	2,454.00	2,886.00	432.00
30-110-61-10-3-122-72300 - Group Health and Dental Insurance	3,124.28	3,244.59	1,905.40	6,960.00	6,960.00	.00
30-110-61-10-3-122-72400 - VRS Group Life Insurance	91.32	93.60	67.13	205.00	233.00	28.00
30-110-61-10-3-122-72750 - VRS Retiree Health Care Credit	77.40	87.84	61.53	188.00	210.00	22.00
Program <b>122 - Dropout Prevention Totals</b>	\$19,727.22	\$19,759.04	\$13,844.89	\$26,770.00	\$28,980.00	\$2,210.00
Program <b>127 - Regional Sp Ed Program</b>						
30-110-61-10-3-127-73297 - Tuition - Regional Sp Ed Program	298,628.63	397,218.30	308,693.77	396,647.00	.00	(396,647.00)
Program <b>127 - Regional Sp Ed Program Totals</b>	\$298,628.63	\$397,218.30	\$308,693.77	\$396,647.00	\$0.00	(\$396,647.00)
Program <b>128 - Risk Reduction</b>						
30-110-61-10-3-128-71120 - Compensation-Instructional Salaries	30,830.72	10,255.79	23,194.48	32,000.00	30,143.00	(1,857.00)
30-110-61-10-3-128-71151 - Compensation-Instructional Asst	.00	.00	1,003.75	.00	.00	.00
30-110-61-10-3-128-72100 - FICA	2,358.51	784.55	1,851.22	2,448.00	2,306.00	(142.00)
30-110-61-10-3-128-73037 - Contractual Services - Other	23,138.98	21,773.97	24,987.84	38,600.00	38,600.00	.00
30-110-61-10-3-128-75529 - Travel-Itinerant	542.15	2,404.36	.00	500.00	500.00	.00
30-110-61-10-3-128-76435 - Supplies - Instructional	18,859.97	9,637.88	7,709.93	10,000.00	10,000.00	.00
Program <b>128 - Risk Reduction Totals</b>	\$75,730.33	\$44,856.55	\$58,747.22	\$83,548.00	\$81,549.00	(\$1,999.00)
Program <b>140 - Gifted</b>						
30-110-61-10-3-140-71120 - Compensation-Instructional Salaries	.00	.00	3,268.64	.00	20,082.00	20,082.00
30-110-61-10-3-140-72100 - FICA	.00	.00	221.72	.00	1,536.00	1,536.00
30-110-61-10-3-140-72210 - VRS Pension Contribution	.00	.00	615.02	.00	3,338.00	3,338.00
30-110-61-10-3-140-72300 - Group Health and Dental Insurance	.00	.00	407.80	.00	5,360.00	5,360.00
30-110-61-10-3-140-72400 - VRS Group Life Insurance	.00	.00	51.38	.00	269.00	269.00
30-110-61-10-3-140-72750 - VRS Retiree Health Care Credit	.00	.00	47.06	.00	243.00	243.00
30-110-61-10-3-140-73300 - Tuition-Gov School	42,838.00	43,159.00	47,874.00	48,415.00	63,220.00	14,805.00
30-110-61-10-3-140-76280 - Gifted	1,350.00	394.37	1,127.38	1,500.00	1,500.00	.00
Program <b>140 - Gifted Totals</b>	\$44,188.00	\$43,553.37	\$53,613.00	\$49,915.00	\$95,548.00	\$45,633.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary Totals</b>	\$1,095,733.17	\$897,673.04	\$854,856.80	\$1,151,213.00	\$781,183.00	(\$370,030.00)
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-10-4-110-72100 - FICA	128.08	.00	.00	.00	.00	.00
30-110-61-10-4-110-73215 - Spelling Bee	.00	.00	256.25	.00	.00	.00
30-110-61-10-4-110-73255 - Professional Development	4,458.75	.00	868.46	1,000.00	1,000.00	.00
30-110-61-10-4-110-73285 - Strings Program	.00	.00	425.00	.00	.00	.00
30-110-61-10-4-110-76070 - Parent Involvement	.00	.00	.00	250.00	250.00	.00
30-110-61-10-4-110-76130 - Textbooks	33,382.41	520.00	7,285.52	25,750.00	55,585.00	29,835.00
30-110-61-10-4-110-76250 - Enrichment	.00	.00	1,846.32	.00	.00	.00
30-110-61-10-4-110-76265 - Family Life	.00	.00	.00	100.00	100.00	.00
30-110-61-10-4-110-76345 - Mathematics	.00	3,960.00	3,423.97	3,945.00	3,945.00	.00
30-110-61-10-4-110-76455 - Testing Materials-Assessment	24,585.45	.00	9.49	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$62,554.69	\$4,480.00	\$14,115.01	\$31,045.00	\$60,880.00	\$29,835.00
Program <b>111 - Remedial-School Day</b>						
30-110-61-10-4-111-71120 - Compensation-Instructional Salaries	121.99	.00	110.00	2,684.00	2,684.00	.00
30-110-61-10-4-111-72100 - FICA	9.33	.00	8.42	205.00	206.00	1.00
Program <b>111 - Remedial-School Day Totals</b>	\$131.32	\$0.00	\$118.42	\$2,889.00	\$2,890.00	\$1.00
Program <b>115 - Testing</b>						
30-110-61-10-4-115-71120 - Compensation-Instructional Salaries	.00	140.25	.00	2,000.00	2,000.00	.00
30-110-61-10-4-115-72100 - FICA	.00	10.73	.00	153.00	153.00	.00
30-110-61-10-4-115-73205 - Software Licensing Fees	.00	.00	16,248.10	24,253.00	24,253.00	.00
30-110-61-10-4-115-73225 - Professional Development - Conferences	.00	603.60	.00	1,000.00	1,000.00	.00
30-110-61-10-4-115-76455 - Testing Materials-Assessment	.00	21,191.47	20.77	3,720.00	3,720.00	.00
Program <b>115 - Testing Totals</b>	\$0.00	\$21,946.05	\$16,268.87	\$31,126.00	\$31,126.00	\$0.00
Program <b>120 - Special Education</b>						
30-110-61-10-4-120-71146 - Compensation - ELL	6,767.76	7,232.75	16,147.50	11,600.00	16,600.00	5,000.00
30-110-61-10-4-120-72100 - FICA	517.71	553.29	1,235.28	888.00	1,270.00	382.00
30-110-61-10-4-120-73010 - Autism Support Services	4,405.87	525.00	3,240.00	2,000.00	2,000.00	.00
30-110-61-10-4-120-73275 - Therapeutic Services -Sp Ed	.00	29,493.04	38,107.62	36,005.00	41,005.00	5,000.00
30-110-61-10-4-120-75529 - Travel-Itinerant	7.00	.00	.00	.00	.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
30-110-61-10-4-120-76431 - Special Ed - General	1,975.66	2,000.17	944.30	1,200.00	1,200.00	.00
30-110-61-10-4-120-76438 - Supplies - EL	3,501.80	1,619.06	1,605.95	1,250.00	1,250.00	.00
Program <b>120 - Special Education Totals</b>	\$17,175.80	\$41,423.31	\$61,280.65	\$52,943.00	\$63,325.00	\$10,382.00
Program <b>122 - Dropout Prevention</b>						
30-110-61-10-4-122-71120 - Compensation-Instructional Salaries	6,300.70	6,208.66	4,435.18	6,707.00	.00	(6,707.00)
30-110-61-10-4-122-72100 - FICA	305.55	289.72	229.25	513.00	.00	(513.00)
30-110-61-10-4-122-72210 - VRS Pension Contribution	437.97	499.68	344.47	1,052.00	.00	(1,052.00)
30-110-61-10-4-122-72300 - Group Health and Dental Insurance	1,339.04	1,390.45	816.54	2,983.00	.00	(2,983.00)
30-110-61-10-4-122-72400 - VRS Group Life Insurance	39.14	40.08	28.77	88.00	.00	(88.00)
30-110-61-10-4-122-72750 - VRS Retiree Health Care Credit	33.12	37.68	26.38	80.00	.00	(80.00)
Program <b>122 - Dropout Prevention Totals</b>	\$8,455.52	\$8,466.27	\$5,880.59	\$11,423.00	\$0.00	(\$11,423.00)
Program <b>127 - Regional Sp Ed Program</b>						
30-110-61-10-4-127-73297 - Tuition - Regional Sp Ed Program	218,611.14	124,404.41	196,072.53	186,802.00	.00	(186,802.00)
Program <b>127 - Regional Sp Ed Program Totals</b>	\$218,611.14	\$124,404.41	\$196,072.53	\$186,802.00	\$0.00	(\$186,802.00)
Program <b>128 - Risk Reduction</b>						
30-110-61-10-4-128-71120 - Compensation-Instructional Salaries	5,175.00	1,116.25	2,128.00	.00	.00	.00
30-110-61-10-4-128-72100 - FICA	395.91	85.40	162.77	.00	.00	.00
30-110-61-10-4-128-73037 - Contractual Services - Other	25.00	.00	50.00	.00	.00	.00
Program <b>128 - Risk Reduction Totals</b>	\$5,595.91	\$1,201.65	\$2,340.77	\$0.00	\$0.00	\$0.00
Program <b>140 - Gifted</b>						
30-110-61-10-4-140-71120 - Compensation-Instructional Salaries	.00	.00	8,716.40	.00	53,551.00	53,551.00
30-110-61-10-4-140-72100 - FICA	.00	.00	591.36	.00	4,097.00	4,097.00
30-110-61-10-4-140-72210 - VRS Pension Contribution	.00	.00	1,640.10	.00	8,900.00	8,900.00
30-110-61-10-4-140-72300 - Group Health and Dental Insurance	.00	.00	1,087.38	.00	7,860.00	7,860.00
30-110-61-10-4-140-72400 - VRS Group Life Insurance	.00	.00	137.02	.00	718.00	718.00
30-110-61-10-4-140-72750 - VRS Retiree Health Care Credit	.00	.00	125.52	.00	648.00	648.00
30-110-61-10-4-140-76280 - Gifted	2,051.96	1,905.47	2,272.61	2,000.00	2,000.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>140 - Gifted</b>						
Program <b>140 - Gifted</b> Totals	\$2,051.96	\$1,905.47	\$14,570.39	\$2,000.00	\$77,774.00	\$75,774.00
Level <b>4 - Middle</b> Totals	\$314,576.34	\$203,827.16	\$310,647.23	\$318,228.00	\$235,995.00	(\$82,233.00)
Level <b>6 - Summer</b>						
Program <b>112 - Remedial-Summer</b>						
30-110-61-10-6-112-71110 - Compensation-Administrative	.00	.00	.00	3,200.00	3,200.00	.00
30-110-61-10-6-112-71120 - Compensation-Instructional Salaries	37,594.14	33,956.50	32,726.17	41,565.00	48,065.00	6,500.00
30-110-61-10-6-112-72100 - FICA	2,875.95	2,597.70	2,503.56	3,425.00	3,922.00	497.00
30-110-61-10-6-112-76435 - Supplies - Instructional	816.13	692.81	581.79	800.00	800.00	.00
Program <b>112 - Remedial-Summer</b> Totals	\$41,286.22	\$37,247.01	\$35,811.52	\$48,990.00	\$55,987.00	\$6,997.00
Program <b>160 - Summer</b>						
30-110-61-10-6-160-71120 - Compensation-Instructional Salaries	.00	.00	306.74	.00	.00	.00
30-110-61-10-6-160-71196 - Compensation - Summer School Teacher	39,077.74	28,464.83	47,136.02	53,334.00	63,334.00	10,000.00
30-110-61-10-6-160-72100 - FICA	2,989.47	2,177.53	3,629.39	3,060.00	3,315.00	255.00
30-110-61-10-6-160-73037 - Contractual Services - Other	(375.00)	.00	.00	.00	.00	.00
30-110-61-10-6-160-73303 - Y Fit Purchased Services	2,040.00	2,100.00	960.00	2,100.00	2,100.00	.00
30-110-61-10-6-160-76435 - Supplies - Instructional	.00	124.01	.00	250.00	250.00	.00
Program <b>160 - Summer</b> Totals	\$43,732.21	\$32,866.37	\$52,032.15	\$58,744.00	\$68,999.00	\$10,255.00
Level <b>6 - Summer</b> Totals	\$85,018.43	\$70,113.38	\$87,843.67	\$107,734.00	\$124,986.00	\$17,252.00
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
30-110-61-10-7-170-71120 - Compensation-Instructional Salaries	1,650.00	1,800.00	1,200.01	1,200.00	1,200.00	.00
30-110-61-10-7-170-72100 - FICA	126.22	137.70	91.80	92.00	92.00	.00
Program <b>170 - Adult</b> Totals	\$1,776.22	\$1,937.70	\$1,291.81	\$1,292.00	\$1,292.00	\$0.00
Level <b>7 - Adult</b> Totals	\$1,776.22	\$1,937.70	\$1,291.81	\$1,292.00	\$1,292.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$2,090,572.56	\$1,804,216.06	\$1,898,747.81	\$2,272,305.00	\$1,725,749.00	(\$546,556.00)

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-21-2-110-76285 - Guidance	205.43	300.00	.00	.00	250.00	250.00
30-110-61-21-2-110-76445 - Testing Materials- Guidance	.00	.00	.00	250.00	.00	(250.00)
Program <b>110 - Regular Instruction Totals</b>	\$205.43	\$300.00	\$0.00	\$250.00	\$250.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$205.43	\$300.00	\$0.00	\$250.00	\$250.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-21-3-110-76285 - Guidance	50.00	50.00	71.25	175.00	175.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$50.00	\$50.00	\$71.25	\$175.00	\$175.00	\$0.00
Program <b>120 - Special Education</b>						
30-110-61-21-3-120-76285 - Guidance	.00	.00	3.75	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$0.00	\$0.00	\$3.75	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$50.00	\$50.00	\$75.00	\$175.00	\$175.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-21-4-110-76285 - Guidance	.00	.00	.00	175.00	175.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Level <b>4 - Middle Totals</b>	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00	\$0.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$255.43	\$350.00	\$75.00	\$600.00	\$600.00	\$0.00
Sub-Function <b>22 - Student Social Worker</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-22-2-110-71120 - Compensation-Instructional Salaries	.00	.00	25,622.56	.00	26,395.00	26,395.00
30-110-61-22-2-110-72100 - FICA	.00	.00	1,965.19	.00	2,019.00	2,019.00
30-110-61-22-2-110-72210 - VRS Pension Contribution	.00	.00	4,017.67	.00	4,387.00	4,387.00
30-110-61-22-2-110-72400 - VRS Group Life Insurance	.00	.00	335.66	.00	354.00	354.00
30-110-61-22-2-110-72750 - VRS Retiree Health Care Credit	.00	.00	307.51	.00	319.00	319.00
30-110-61-22-2-110-76070 - Parent Involvement	.00	.00	.00	250.00	.00	(250.00)
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$0.00	\$32,248.59	\$250.00	\$33,474.00	\$33,224.00
Program <b>120 - Special Education</b>						
30-110-61-22-2-120-71120 - Compensation-Instructional Salaries	32,829.96	33,650.66	17,081.72	42,704.00	17,596.00	(25,108.00)
30-110-61-22-2-120-72100 - FICA	2,517.17	2,579.25	1,310.12	3,267.00	1,346.00	(1,921.00)



# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>22 - Student Social Worker</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
30-110-61-22-2-120-72210 - VRS Pension Contribution	4,812.84	5,491.80	2,678.44	6,696.00	2,924.00	(3,772.00)
30-110-61-22-2-120-72400 - VRS Group Life Insurance	430.08	440.90	223.78	559.00	236.00	(323.00)
30-110-61-22-2-120-72750 - VRS Retiree Health Care Credit	364.44	413.90	205.00	512.00	213.00	(299.00)
Program <b>120 - Special Education Totals</b>	\$40,954.49	\$42,576.51	\$21,499.06	\$53,738.00	\$22,315.00	(\$31,423.00)
Program <b>125 - Parent Resource Center</b>						
30-110-61-22-2-125-71145 - Compensation - Parent Resource Ctr	1,505.46	3,161.62	3,258.61	3,240.00	3,338.00	98.00
30-110-61-22-2-125-72100 - FICA	115.15	241.86	249.28	248.00	255.00	7.00
30-110-61-22-2-125-76435 - Supplies - Instructional	233.55	227.70	18.99	250.00	500.00	250.00
Program <b>125 - Parent Resource Center Totals</b>	\$1,854.16	\$3,631.18	\$3,526.88	\$3,738.00	\$4,093.00	\$355.00
Level <b>2 - Elementary Totals</b>	\$42,808.65	\$46,207.69	\$57,274.53	\$57,726.00	\$59,882.00	\$2,156.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-22-3-110-71120 - Compensation-Instructional Salaries	.00	.00	25,622.56	.00	26,395.00	26,395.00
30-110-61-22-3-110-72100 - FICA	.00	.00	1,965.15	.00	2,019.00	2,019.00
30-110-61-22-3-110-72210 - VRS Pension Contribution	.00	.00	4,017.60	.00	4,387.00	4,387.00
30-110-61-22-3-110-72400 - VRS Group Life Insurance	.00	.00	335.66	.00	354.00	354.00
30-110-61-22-3-110-72750 - VRS Retiree Health Care Credit	.00	.00	307.44	.00	319.00	319.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$0.00	\$32,248.41	\$0.00	\$33,474.00	\$33,474.00
Program <b>120 - Special Education</b>						
30-110-61-22-3-120-71120 - Compensation-Instructional Salaries	32,829.96	33,650.66	17,081.72	42,704.00	17,596.00	(25,108.00)
30-110-61-22-3-120-72100 - FICA	2,517.13	2,579.18	1,310.12	3,267.00	1,346.00	(1,921.00)
30-110-61-22-3-120-72210 - VRS Pension Contribution	4,812.84	5,491.80	2,678.41	6,696.00	2,924.00	(3,772.00)
30-110-61-22-3-120-72400 - VRS Group Life Insurance	430.08	440.80	223.78	559.00	236.00	(323.00)
30-110-61-22-3-120-72750 - VRS Retiree Health Care Credit	364.44	413.90	204.97	512.00	213.00	(299.00)
Program <b>120 - Special Education Totals</b>	\$40,954.45	\$42,576.34	\$21,499.00	\$53,738.00	\$22,315.00	(\$31,423.00)

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>22 - Student Social Worker</b>						
Level <b>3 - Secondary</b>						
Program <b>125 - Parent Resource Center</b>						
30-110-61-22-3-125-71145 - Compensation - Parent Resource Ctr	1,503.99	3,155.92	3,237.78	3,240.00	3,338.00	98.00
30-110-61-22-3-125-72100 - FICA	115.05	241.41	247.66	248.00	255.00	7.00
Program <b>125 - Parent Resource Center Totals</b>	\$1,619.04	\$3,397.33	\$3,485.44	\$3,488.00	\$3,593.00	\$105.00
Level <b>3 - Secondary Totals</b>	\$42,573.49	\$45,973.67	\$57,232.85	\$57,226.00	\$59,382.00	\$2,156.00
Sub-Function <b>22 - Student Social Worker Totals</b>	\$85,382.14	\$92,181.36	\$114,507.38	\$114,952.00	\$119,264.00	\$4,312.00
Sub-Function <b>23 - Student- Homebound</b>						
Level <b>2 - Elementary</b>						
Program <b>124 - Homebound</b>						
30-110-61-23-2-124-71120 - Compensation-Instructional Salaries	1,413.00	2,479.50	3,044.75	3,420.00	3,420.00	.00
30-110-61-23-2-124-72100 - FICA	108.09	189.67	232.92	262.00	262.00	.00
Program <b>124 - Homebound Totals</b>	\$1,521.09	\$2,669.17	\$3,277.67	\$3,682.00	\$3,682.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$1,521.09	\$2,669.17	\$3,277.67	\$3,682.00	\$3,682.00	\$0.00
Level <b>3 - Secondary</b>						
Program <b>124 - Homebound</b>						
30-110-61-23-3-124-71120 - Compensation-Instructional Salaries	5,364.00	7,186.75	15,983.75	30,940.00	30,940.00	.00
30-110-61-23-3-124-72100 - FICA	410.34	549.79	1,222.76	2,367.00	2,367.00	.00
Program <b>124 - Homebound Totals</b>	\$5,774.34	\$7,736.54	\$17,206.51	\$33,307.00	\$33,307.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$5,774.34	\$7,736.54	\$17,206.51	\$33,307.00	\$33,307.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>124 - Homebound</b>						
30-110-61-23-4-124-71120 - Compensation-Instructional Salaries	10,998.00	1,947.50	4,821.25	6,840.00	6,840.00	.00
30-110-61-23-4-124-72100 - FICA	841.34	148.99	368.86	523.00	523.00	.00
Program <b>124 - Homebound Totals</b>	\$11,839.34	\$2,096.49	\$5,190.11	\$7,363.00	\$7,363.00	\$0.00
Level <b>4 - Middle Totals</b>	\$11,839.34	\$2,096.49	\$5,190.11	\$7,363.00	\$7,363.00	\$0.00
Sub-Function <b>23 - Student- Homebound Totals</b>	\$19,134.77	\$12,502.20	\$25,674.29	\$44,352.00	\$44,352.00	\$0.00
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-2-110-71110 - Compensation-Administrative	117,654.00	118,830.48	.00	118,831.00	114,773.00	(4,058.00)
30-110-61-31-2-110-71120 - Compensation-Instructional Salaries	.00	.00	692.75	4,500.00	4,500.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-2-110-71150 - Compensation-Clerical	32,426.76	33,654.31	34,615.96	34,521.00	35,561.00	1,040.00
30-110-61-31-2-110-71200 - Compensation-OT	154.00	24.29	30.96	100.00	100.00	.00
30-110-61-31-2-110-71522 - Compensation-REWIP Retirees	.00	.00	48,755.20	.00	.00	.00
30-110-61-31-2-110-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	.00	1,200.00	1,200.00	.00
30-110-61-31-2-110-72100 - FICA	11,483.62	11,935.13	6,266.70	12,167.00	11,944.00	(223.00)
30-110-61-31-2-110-72210 - VRS Pension Contribution	22,065.00	24,889.44	5,412.84	24,030.00	24,986.00	956.00
30-110-61-31-2-110-72300 - Group Health and Dental Insurance	6,777.72	6,930.42	5,852.16	9,943.00	9,943.00	.00
30-110-61-31-2-110-72400 - VRS Group Life Insurance	1,971.72	1,997.88	452.16	2,008.00	2,014.00	6.00
30-110-61-31-2-110-72700 - Workers Compensation	3,787.73	3,611.78	3,680.00	4,000.00	4,000.00	.00
30-110-61-31-2-110-72750 - VRS Retiree Health Care Credit	1,670.64	1,875.84	414.24	1,839.00	1,819.00	(20.00)
30-110-61-31-2-110-72800 - Termination Pay for Vac/Sick Leave	.00	18,397.48	.00	.00	.00	.00
30-110-61-31-2-110-72850 - OPEB ARC	3,080.00	3,492.00	3,492.00	.00	.00	.00
30-110-61-31-2-110-73030 - Conferences-Student Services	7,823.58	2,748.40	2,126.77	3,294.00	3,294.00	.00
30-110-61-31-2-110-73115 - Printing Services	135.00	743.00	1,914.76	3,665.00	3,665.00	.00
30-110-61-31-2-110-73245 - Professional Development - Tuition Assistance	4,643.76	3,034.00	2,557.09	3,034.00	11,034.00	8,000.00
30-110-61-31-2-110-75507 - Travel- Supr of Student Services	538.20	25.00	315.78	800.00	.00	(800.00)
30-110-61-31-2-110-75515 - Travel-Director of Elem Inst	.00	453.69	127.00	720.00	1,520.00	800.00
30-110-61-31-2-110-75529 - Travel-Itinerant	.00	.00	73.64	1,750.00	1,750.00	.00
30-110-61-31-2-110-76248 - Early Reading Intervention	1,996.68	2,000.00	1,559.36	2,000.00	2,000.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$217,408.41	\$235,843.14	\$118,339.37	\$228,402.00	\$234,103.00	\$5,701.00
Program <b>120 - Special Education</b>						
30-110-61-31-2-120-71110 - Compensation-Administrative	50,208.48	51,745.08	53,046.00	53,046.00	56,256.00	3,210.00
30-110-61-31-2-120-71150 - Compensation-Clerical	55,521.58	55,427.60	59,541.08	59,699.00	61,498.00	1,799.00
30-110-61-31-2-120-71200 - Compensation-OT	5.97	6.51	85.65	50.00	50.00	.00
30-110-61-31-2-120-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-2-120-72100 - FICA	7,647.80	7,780.39	7,893.59	8,721.00	9,104.00	383.00
30-110-61-31-2-120-72210 - VRS Pension Contribution	15,496.63	17,136.01	13,872.72	17,678.00	19,571.00	1,893.00
30-110-61-31-2-120-72220 - VRS Hybrid Pension Contribution	.00	322.06	3,806.04	.00	.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
30-110-61-31-2-120-72300 - Group Health and Dental Insurance	13,319.31	14,141.79	17,796.96	14,915.00	14,915.00	.00
30-110-61-31-2-120-72400 - VRS Group Life Insurance	1,384.89	1,401.40	1,477.08	1,477.00	1,578.00	101.00
30-110-61-31-2-120-72510 - Hybrid Disability Insurance	.00	10.66	131.09	.00	.00	.00
30-110-61-31-2-120-72750 - VRS Retiree Health Care Credit	1,173.51	1,315.82	1,353.12	1,353.00	1,425.00	72.00
30-110-61-31-2-120-72800 - Termination Pay for Vac/Sick Leave	.00	86.27	.00	.00	.00	.00
30-110-61-31-2-120-73225 - Professional Development - Conferences	6,875.88	3,617.42	2,467.00	1,955.00	1,955.00	.00
30-110-61-31-2-120-75505 - Travel- Supr of Sp Ed	1,866.12	105.00	672.24	.00	.00	.00
30-110-61-31-2-120-75508 - Travel - Director of Student Services	.00	1,112.64	1,109.28	1,372.00	1,372.00	.00
30-110-61-31-2-120-76465 - Testing Materials-Other	10,456.60	8,501.67	8,039.66	8,000.00	8,000.00	.00
Program <b>120 - Special Education Totals</b>	\$165,156.77	\$163,910.32	\$172,491.51	\$169,466.00	\$176,924.00	\$7,458.00
Program <b>140 - Gifted</b>						
30-110-61-31-2-140-73230 - Professional Development - Gifted	1,557.39	1,541.91	438.00	870.00	870.00	.00
Program <b>140 - Gifted Totals</b>	\$1,557.39	\$1,541.91	\$438.00	\$870.00	\$870.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$384,122.57	\$401,295.37	\$291,268.88	\$398,738.00	\$411,897.00	\$13,159.00
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-3-110-71110 - Compensation-Administrative	123,360.00	127,163.04	130,371.00	130,371.00	117,080.00	(13,291.00)
30-110-61-31-3-110-71120 - Compensation-Instructional Salaries	.00	580.00	695.00	6,000.00	26,000.00	20,000.00
30-110-61-31-3-110-71150 - Compensation-Clerical	39,056.88	44,860.08	43,419.07	46,206.00	47,598.00	1,392.00
30-110-61-31-3-110-71200 - Compensation-OT	.00	.00	.00	50.00	50.00	.00
30-110-61-31-3-110-71625 - Compensation-Travel Allowance	1,100.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-61-31-3-110-72100 - FICA	12,142.97	13,058.33	13,191.58	14,063.00	14,682.00	619.00
30-110-61-31-3-110-72210 - VRS Pension Contribution	23,810.28	28,074.24	27,687.24	27,687.00	27,369.00	(318.00)
30-110-61-31-3-110-72300 - Group Health and Dental Insurance	18,381.85	16,931.21	16,137.96	19,886.00	19,886.00	.00
30-110-61-31-3-110-72400 - VRS Group Life Insurance	2,127.71	2,253.48	2,313.12	2,313.00	2,207.00	(106.00)
30-110-61-31-3-110-72750 - VRS Retiree Health Care Credit	1,802.88	2,115.84	2,118.96	2,119.00	1,993.00	(126.00)
30-110-61-31-3-110-73030 - Conferences-Student Services	7,468.63	4,066.07	2,409.29	3,293.00	3,293.00	.00
30-110-61-31-3-110-73115 - Printing Services	.00	.00	201.87	3,665.00	3,665.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-3-110-73245 - Professional Development - Tuition Assistance	3,237.07	2,981.26	1,562.71	3,033.00	3,033.00	.00
30-110-61-31-3-110-75519 - Travel-Director of Sec Inst	514.80	3,163.42	1,325.83	720.00	1,440.00	720.00
30-110-61-31-3-110-75529 - Travel-Itinerant	89.04	158.94	48.34	.00	.00	.00
30-110-61-31-3-110-76435 - Supplies - Instructional	162.00	.00	44.29	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$233,254.11	\$246,605.91	\$242,726.26	\$260,606.00	\$269,496.00	\$8,890.00
Program <b>120 - Special Education</b>						
30-110-61-31-3-120-71110 - Compensation-Administrative	50,208.48	51,745.08	53,046.00	53,046.00	56,256.00	3,210.00
30-110-61-31-3-120-71150 - Compensation-Clerical	55,519.44	55,426.36	59,540.26	59,699.00	61,498.00	1,799.00
30-110-61-31-3-120-71200 - Compensation-OT	5.59	5.33	83.27	50.00	50.00	.00
30-110-61-31-3-120-72100 - FICA	7,562.79	7,681.37	7,801.10	8,629.00	9,012.00	383.00
30-110-61-31-3-120-72210 - VRS Pension Contribution	15,496.13	17,135.83	13,872.36	17,678.00	19,571.00	1,893.00
30-110-61-31-3-120-72220 - VRS Hybrid Pension Contribution	.00	322.05	3,805.80	.00	.00	.00
30-110-61-31-3-120-72300 - Group Health and Dental Insurance	13,318.83	14,141.62	17,796.84	14,914.00	14,914.00	.00
30-110-61-31-3-120-72400 - VRS Group Life Insurance	1,384.58	1,401.28	1,476.96	1,477.00	1,578.00	101.00
30-110-61-31-3-120-72750 - VRS Retiree Health Care Credit	1,173.21	1,315.69	1,352.76	1,353.00	1,425.00	72.00
30-110-61-31-3-120-73225 - Professional Development - Conferences	.00	.00	779.36	807.00	807.00	.00
30-110-61-31-3-120-75529 - Travel-Itinerant	1,563.49	1,394.26	1,612.57	1,750.00	1,750.00	.00
30-110-61-31-3-120-76465 - Testing Materials-Other	.00	.00	863.94	2,000.00	2,000.00	.00
Program <b>120 - Special Education Totals</b>	\$146,232.54	\$150,568.87	\$162,031.22	\$161,403.00	\$168,861.00	\$7,458.00
Program <b>140 - Gifted</b>						
30-110-61-31-3-140-73230 - Professional Development - Gifted	440.00	1,149.66	.00	440.00	440.00	.00
Program <b>140 - Gifted Totals</b>	\$440.00	\$1,149.66	\$0.00	\$440.00	\$440.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$379,926.65	\$398,324.44	\$404,757.48	\$422,449.00	\$438,797.00	\$16,348.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-4-110-71110 - Compensation-Administrative	91,080.96	105,570.00	145,203.81	148,566.00	42,782.00	(105,784.00)
30-110-61-31-4-110-71120 - Compensation-Instructional Salaries	3,867.25	.00	.00	3,000.00	3,000.00	.00
30-110-61-31-4-110-71625 - Compensation-Travel Allowance	2,500.00	2,400.00	2,400.00	2,400.00	.00	(2,400.00)

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-110-61-31-4-110-72100 - FICA	7,330.82	8,217.95	10,920.04	11,778.00	3,502.00	(8,276.00)
30-110-61-31-4-110-72210 - VRS Pension Contribution	13,352.40	17,229.00	22,767.98	23,295.00	7,110.00	(16,185.00)
30-110-61-31-4-110-72300 - Group Health and Dental Insurance	7,229.52	7,508.52	11,160.92	9,943.00	9,943.00	.00
30-110-61-31-4-110-72400 - VRS Group Life Insurance	1,193.16	1,383.00	1,902.24	1,946.00	573.00	(1,373.00)
30-110-61-31-4-110-72750 - VRS Retiree Health Care Credit	1,011.00	1,298.52	1,742.50	1,783.00	518.00	(1,265.00)
30-110-61-31-4-110-73030 - Conferences-Student Services	10,747.88	1,908.26	1,902.02	3,293.00	3,293.00	.00
30-110-61-31-4-110-73115 - Printing Services	.00	.00	326.87	.00	.00	.00
30-110-61-31-4-110-73245 - Professional Development - Tuition Assistance	3,241.89	2,592.63	1,408.98	3,033.00	3,033.00	.00
30-110-61-31-4-110-75201 - Postage-Student Mailings	347.00	707.00	.00	1,100.00	1,100.00	.00
30-110-61-31-4-110-75511 - Travel-Director of Assessment/Tech	476.75	1,726.96	1,206.66	720.00	.00	(720.00)
30-110-61-31-4-110-75529 - Travel-Itinerant	.00	29.82	92.78	.00	.00	.00
30-110-61-31-4-110-76045 - Furniture and Equip <\$5,000	.00	.00	.00	750.00	750.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$142,378.63	\$150,571.66	\$201,034.80	\$211,607.00	\$75,604.00	(\$136,003.00)
Program <b>120 - Special Education</b>						
30-110-61-31-4-120-73075 - Legal Notices-Special Education	748.14	693.36	794.40	1,500.00	1,500.00	.00
30-110-61-31-4-120-73225 - Professional Development - Conferences	.00	.00	1,750.54	807.00	807.00	.00
30-110-61-31-4-120-76465 - Testing Materials-Other	.00	.00	1,931.24	2,000.00	2,000.00	.00
Program <b>120 - Special Education Totals</b>	\$748.14	\$693.36	\$4,476.18	\$4,307.00	\$4,307.00	\$0.00
Program <b>140 - Gifted</b>						
30-110-61-31-4-140-73230 - Professional Development - Gifted	1,290.00	1,290.00	1,068.00	1,290.00	1,290.00	.00
Program <b>140 - Gifted Totals</b>	\$1,290.00	\$1,290.00	\$1,068.00	\$1,290.00	\$1,290.00	\$0.00
Level <b>4 - Middle Totals</b>	\$144,416.77	\$152,555.02	\$206,578.98	\$217,204.00	\$81,201.00	(\$136,003.00)
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
30-110-61-31-7-170-71157 - Compensation-Regional Adult Ed Prog Mgr	22,722.00	13,924.88	.00	.00	.00	.00
30-110-61-31-7-170-71522 - Compensation-REWIP Retirees	.00	.00	5,988.84	6,701.00	6,701.00	.00
30-110-61-31-7-170-72100 - FICA	5,675.56	5,619.70	3,157.33	513.00	513.00	.00
30-110-61-31-7-170-72210 - VRS Pension Contribution	12,127.08	13,635.24	1,323.15	.00	.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr.</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
30-110-61-31-7-170-72220 - VRS Hybrid Pension Contribution	.00	.00	4,822.80	.00	.00	.00
30-110-61-31-7-170-72300 - Group Health and Dental Insurance	7,238.91	7,503.44	3,925.44	9,943.00	.00	(9,943.00)
30-110-61-31-7-170-72400 - VRS Group Life Insurance	1,083.60	1,094.52	513.44	.00	.00	.00
30-110-61-31-7-170-72510 - Hybrid Disability Insurance	.00	.00	83.04	.00	.00	.00
30-110-61-31-7-170-72750 - VRS Retiree Health Care Credit	918.24	1,027.68	470.38	.00	.00	.00
30-110-61-31-7-170-72800 - Termination Pay for Vac/Sick Leave	.00	.00	8,000.00	.00	.00	.00
Program <b>170 - Adult Totals</b>	\$49,765.39	\$42,805.46	\$28,284.42	\$17,157.00	\$7,214.00	(\$9,943.00)
Level <b>7 - Adult Totals</b>	\$49,765.39	\$42,805.46	\$28,284.42	\$17,157.00	\$7,214.00	(\$9,943.00)
Sub-Function <b>31 - Instr. Sup. - Improve. of Instr. Totals</b>	\$958,231.38	\$994,980.29	\$930,889.76	\$1,055,548.00	\$939,109.00	(\$116,439.00)
Function <b>61 - Instruction Totals</b>	\$3,153,576.28	\$2,904,229.91	\$2,969,894.24	\$3,487,757.00	\$2,829,074.00	(\$658,683.00)
Function <b>68 - Technology</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-110-68-21-9-800-71141 - Compensation-Technical Support	359,672.24	406,013.84	423,669.78	423,305.00	440,904.00	17,599.00
30-110-68-21-9-800-71200 - Compensation-OT	713.84	1,111.23	1,219.81	750.00	750.00	.00
30-110-68-21-9-800-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-110-68-21-9-800-72100 - FICA	26,150.13	28,929.61	30,061.19	32,532.00	33,878.00	1,346.00
30-110-68-21-9-800-72210 - VRS Pension Contribution	52,693.32	60,715.20	59,794.92	66,374.00	73,278.00	6,904.00
30-110-68-21-9-800-72220 - VRS Hybrid Pension Contribution	.00	5,567.30	6,579.36	.00	.00	.00
30-110-68-21-9-800-72300 - Group Health and Dental Insurance	32,016.51	46,832.04	47,686.80	39,772.00	39,772.00	.00
30-110-68-21-9-800-72400 - VRS Group Life Insurance	4,708.67	5,320.34	5,545.32	5,545.00	5,908.00	363.00
30-110-68-21-9-800-72510 - Hybrid Disability Insurance	.00	92.07	103.84	.00	.00	.00
30-110-68-21-9-800-72750 - VRS Retiree Health Care Credit	3,989.76	4,995.56	5,079.72	5,080.00	5,335.00	255.00
30-110-68-21-9-800-73205 - Software Licensing Fees	85,000.64	174,474.79	181,449.29	211,560.00	212,830.00	1,270.00
30-110-68-21-9-800-73225 - Professional Development - Conferences	5,366.32	5,440.00	7,415.81	5,440.00	5,440.00	.00
30-110-68-21-9-800-75529 - Travel-Itinerant	844.62	511.14	453.77	500.00	500.00	.00
30-110-68-21-9-800-76515 - Software-Instructional	44,059.79	53,088.65	57,251.00	61,175.00	70,750.00	9,575.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>110 - Central Instruction</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-110-68-21-9-800-76535 - Network Software	1,391.14	1,326.83	2,078.50	1,850.00	1,850.00	.00
30-110-68-21-9-800-76545 - Technology Repair and Replace	19,767.35	53,294.81	20,062.63	53,172.00	53,172.00	.00
Program <b>800 - Technology Totals</b>	\$637,574.33	\$848,913.41	\$849,651.74	\$908,255.00	\$945,567.00	\$37,312.00
Level <b>9 - District Wide Totals</b>	\$637,574.33	\$848,913.41	\$849,651.74	\$908,255.00	\$945,567.00	\$37,312.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$637,574.33	\$848,913.41	\$849,651.74	\$908,255.00	\$945,567.00	\$37,312.00
Sub-Function <b>50 - Pupil Transportation (Other)</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-110-68-50-9-800-76041 - Technology - Software/Online Content	4,300.00	4,472.00	4,695.60	5,000.00	5,000.00	.00
Program <b>800 - Technology Totals</b>	\$4,300.00	\$4,472.00	\$4,695.60	\$5,000.00	\$5,000.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$4,300.00	\$4,472.00	\$4,695.60	\$5,000.00	\$5,000.00	\$0.00
Sub-Function <b>50 - Pupil Transportation (Other) Totals</b>	\$4,300.00	\$4,472.00	\$4,695.60	\$5,000.00	\$5,000.00	\$0.00
Function <b>68 - Technology Totals</b>	\$641,874.33	\$853,385.41	\$854,347.34	\$913,255.00	\$950,567.00	\$37,312.00
Locations <b>110 - Central Instruction Totals</b>	\$3,795,450.61	\$3,757,615.32	\$3,824,241.58	\$4,401,012.00	\$3,779,641.00	(\$621,371.00)





**THIS PAGE INTENTIONALLY BLANK**



# Salem High

# Back of Tab

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-10-3-110-71120 - Compensation-Instructional Salaries	3,536,348.35	3,646,070.75	3,632,270.81	3,758,610.00	3,724,906.00	(33,704.00)
30-111-61-10-3-110-71151 - Compensation-Instructional Asst	78,060.22	78,817.77	56,533.20	58,123.00	58,289.00	166.00
30-111-61-10-3-110-71159 - Compensation- Accompanist	10,179.00	9,045.00	8,633.25	9,045.00	9,045.00	.00
30-111-61-10-3-110-71182 - Compensation-Band Assistants	15,077.35	14,426.02	14,454.02	14,279.00	14,710.00	431.00
30-111-61-10-3-110-71200 - Compensation-OT	.00	14.63	.00	.00	.00	.00
30-111-61-10-3-110-71520 - Compensation-Substitutes	113,626.75	129,003.25	115,463.45	95,087.00	95,087.00	.00
30-111-61-10-3-110-71522 - Compensation-REWIP Retirees	159,677.33	161,278.90	135,202.08	127,600.00	72,892.00	(54,708.00)
30-111-61-10-3-110-71620 - Compensation-Extracurricular Supplements	338,146.92	105.00	595.70	.00	.00	.00
30-111-61-10-3-110-71650 - Compensation-NBC Teacher Bonus	39,999.68	39,999.68	37,500.00	25,000.00	27,500.00	2,500.00
30-111-61-10-3-110-71665 - Bonus Payments To Teachers	.00	5,000.00	.00	.00	.00	.00
30-111-61-10-3-110-72100 - FICA	314,090.37	299,110.96	294,256.40	312,544.00	312,544.00	.00
30-111-61-10-3-110-72210 - VRS Pension Contribution	507,091.78	548,706.29	483,325.89	598,119.00	598,119.00	.00
30-111-61-10-3-110-72220 - VRS Hybrid Pension Contribution	16,817.23	55,772.14	91,492.83	.00	.00	.00
30-111-61-10-3-110-72300 - Group Health and Dental Insurance	425,983.95	455,543.95	419,392.91	499,333.00	499,333.00	.00
30-111-61-10-3-110-72400 - VRS Group Life Insurance	46,830.86	48,415.54	48,023.87	49,970.00	49,970.00	.00
30-111-61-10-3-110-72510 - Hybrid Disability Insurance	309.82	922.70	1,661.85	.00	.00	.00
30-111-61-10-3-110-72600 - Unemployment Compensation	184.01	8.82	.00	.00	.00	.00
30-111-61-10-3-110-72700 - Workers Compensation	24,087.61	22,968.68	23,406.00	25,000.00	25,000.00	.00
30-111-61-10-3-110-72750 - VRS Retiree Health Care Credit	39,678.62	45,550.79	43,991.40	45,774.00	45,774.00	.00
30-111-61-10-3-110-72800 - Termination Pay for Vac/Sick Leave	20,380.00	10,631.20	8,480.00	.00	.00	.00
30-111-61-10-3-110-72850 - OPEB ARC	21,178.00	24,011.00	24,011.00	.00	.00	.00
30-111-61-10-3-110-73125 - Repair/Maint - Art	925.00	679.32	723.36	700.00	.00	(700.00)
30-111-61-10-3-110-73126 - Repair & Maint - Athletic Equipment	3,488.79	3,645.00	3,597.20	3,645.00	3,645.00	.00
30-111-61-10-3-110-73145 - Repair/Maint - Family and Consumer Science	121.26	.00	.00	124.00	.00	(124.00)
30-111-61-10-3-110-73150 - Repair/Maint - Math	1,316.00	1,374.62	.00	279.00	.00	(279.00)
30-111-61-10-3-110-73155 - Repair/Maint - Piano	350.00	225.00	350.00	350.00	350.00	.00
30-111-61-10-3-110-73165 - Repair/Maint - Science	860.97	802.90	756.60	880.00	880.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-10-3-110-73170 - Repair/Maint - Tech Ed	494.39	1,982.71	2,158.72	2,165.00	2,165.00	.00
30-111-61-10-3-110-73255 - Professional Development	1,473.40	4,126.99	890.39	4,000.00	4,000.00	.00
30-111-61-10-3-110-73256 - Professional Development - Athletic Training Certifications	.00	.00	.00	.00	1,000.00	1,000.00
30-111-61-10-3-110-75527 - Travel -Student Competition	1,022.42	10,438.27	7,800.11	8,000.00	8,000.00	.00
30-111-61-10-3-110-76015 - Allotment	69,018.66	67,283.23	65,520.20	82,816.00	84,546.00	1,730.00
30-111-61-10-3-110-76020 - Athletic Training	5,391.41	5,418.73	5,378.32	6,000.00	6,000.00	.00
30-111-61-10-3-110-76030 - Athletics/Athletic Equipment <\$5,000	49,992.01	53,133.93	.00	53,497.00	.00	(53,497.00)
30-111-61-10-3-110-76045 - Furniture and Equip <\$5,000	29,491.00	2,576.14	520.11	2,000.00	2,000.00	.00
30-111-61-10-3-110-76075 - Registration Guide	1,735.00	1,730.70	1,730.00	1,800.00	1,800.00	.00
30-111-61-10-3-110-76135 - Art Supplies and Equipment <\$5,000	6,637.19	5,697.02	5,674.08	.00	.00	.00
30-111-61-10-3-110-76136 - Fine Arts	.00	.00	.00	1,506.00	1,706.00	200.00
30-111-61-10-3-110-76137 - Ceramics	.00	.00	.00	3,000.00	3,400.00	400.00
30-111-61-10-3-110-76138 - Graphic Arts	.00	.00	.00	1,200.00	1,200.00	.00
30-111-61-10-3-110-76160 - Auto Body	5,960.16	6,917.05	6,063.36	6,217.00	6,217.00	.00
30-111-61-10-3-110-76165 - Auto Service Tech	1,943.02	2,801.89	3,876.18	3,784.00	3,784.00	.00
30-111-61-10-3-110-76167 - Career & Tech Ed - STATE	14,874.83	13,340.86	14,035.24	7,516.00	7,906.00	390.00
30-111-61-10-3-110-76170 - Band	7,976.55	8,375.10	7,892.61	8,975.00	8,975.00	.00
30-111-61-10-3-110-76180 - Black History Month	1,009.04	1,159.57	2,202.77	1,000.00	2,500.00	1,500.00
30-111-61-10-3-110-76185 - Business Education	489.39	540.30	.00	570.00	570.00	.00
30-111-61-10-3-110-76190 - Career Communications	611.47	841.66	1,198.26	1,215.00	1,215.00	.00
30-111-61-10-3-110-76195 - Career Education	143.18	.00	.00	.00	.00	.00
30-111-61-10-3-110-76205 - Career/Tech Ed	3,034.47	3,035.71	2,751.25	3,067.00	3,067.00	.00
30-111-61-10-3-110-76215 - Choir	1,786.67	1,797.70	1,755.40	1,755.00	3,224.00	1,469.00
30-111-61-10-3-110-76225 - Chorale	813.71	1,470.59	1,470.00	1,470.00	.00	(1,470.00)
30-111-61-10-3-110-76235 - Drama	1,985.00	1,880.23	1,985.00	1,985.00	1,985.00	.00
30-111-61-10-3-110-76236 - Diesel Program	.00	.00	.00	.00	1,000.00	1,000.00
30-111-61-10-3-110-76240 - Drivers Education	199.64	200.00	.00	200.00	200.00	.00
30-111-61-10-3-110-76255 - English	1,047.38	1,070.83	1,050.89	1,061.00	1,061.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-10-3-110-76260 - Family and Consumer Science	3,242.13	2,373.67	3,179.00	3,179.00	3,303.00	124.00
30-111-61-10-3-110-76270 - Foreign Language	349.00	341.85	339.22	349.00	349.00	.00
30-111-61-10-3-110-76275 - Freshman Transition	1,294.19	.00	1,811.46	2,500.00	2,500.00	.00
30-111-61-10-3-110-76290 - Health	408.35	726.18	419.44	425.00	425.00	.00
30-111-61-10-3-110-76295 - Advanced Programs	59,648.85	65,287.71	80,956.17	90,985.00	91,725.00	740.00
30-111-61-10-3-110-76305 - ITRT	138.30	461.45	.00	.00	.00	.00
30-111-61-10-3-110-76340 - Marketing Education	327.17	315.58	133.23	324.00	324.00	.00
30-111-61-10-3-110-76345 - Mathematics	170.91	77.16	93.71	378.00	799.00	421.00
30-111-61-10-3-110-76360 - Physical Education	707.00	345.22	3,762.97	707.00	707.00	.00
30-111-61-10-3-110-76380 - Science	8,875.53	9,373.98	9,589.62	9,610.00	9,610.00	.00
30-111-61-10-3-110-76385 - Social Studies	1,319.27	1,266.91	1,172.46	1,400.00	1,400.00	.00
30-111-61-10-3-110-76386 - Spirit Club	.00	.00	.00	.00	300.00	300.00
30-111-61-10-3-110-76387 - Student Council	.00	.00	.00	.00	300.00	300.00
30-111-61-10-3-110-76470 - Welding	6,178.59	5,463.74	5,752.89	5,753.00	5,753.00	.00
30-111-61-10-3-110-76483 - Yearbook	.00	.00	750.00	750.00	10,000.00	9,250.00
30-111-61-10-3-110-76515 - Software-Instructional	5,384.80	6,050.91	6,655.00	6,644.00	6,850.00	206.00
30-111-61-10-3-110-76530 - Computer Supplies	4,516.10	4,623.59	4,572.72	4,617.00	4,617.00	.00
30-111-61-10-3-110-78035 - Science Equipment >\$5,000	2,554.21	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$6,017,054.26	\$5,894,657.07	\$5,697,262.60	\$5,956,882.00	\$5,834,527.00	(\$122,355.00)
Program <b>120 - Special Education</b>						
30-111-61-10-3-120-71120 - Compensation-Instructional Salaries	512,203.78	468,347.04	469,824.89	478,713.00	465,562.00	(13,151.00)
30-111-61-10-3-120-71151 - Compensation-Instructional Asst	65,029.96	84,786.36	76,979.02	68,503.00	75,367.00	6,864.00
30-111-61-10-3-120-71520 - Compensation-Substitutes	4,216.13	8,315.88	1,518.23	.00	.00	.00
30-111-61-10-3-120-72100 - FICA	42,245.62	40,541.76	40,000.95	41,862.00	41,381.00	(481.00)
30-111-61-10-3-120-72210 - VRS Pension Contribution	59,294.92	53,185.02	42,568.75	85,803.00	89,902.00	4,099.00
30-111-61-10-3-120-72220 - VRS Hybrid Pension Contribution	25,197.56	37,263.15	44,671.49	.00	.00	.00
30-111-61-10-3-120-72300 - Group Health and Dental Insurance	98,428.42	94,613.86	79,872.40	73,106.00	73,106.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
30-111-61-10-3-120-72400 - VRS Group Life Insurance	7,550.08	7,260.04	7,288.60	7,168.00	7,248.00	80.00
30-111-61-10-3-120-72510 - Hybrid Disability Insurance	464.10	616.48	692.28	.00	.00	.00
30-111-61-10-3-120-72750 - VRS Retiree Health Care Credit	6,397.42	6,816.82	6,676.45	6,567.00	6,545.00	(22.00)
30-111-61-10-3-120-72800 - Termination Pay for Vac/Sick Leave	.00	.00	1,500.00	.00	.00	.00
30-111-61-10-3-120-76390 - Sp Ed LD	366.80	203.38	242.99	300.00	.00	(300.00)
30-111-61-10-3-120-76398 - Sp Ed ED	694.55	304.11	330.80	500.00	.00	(500.00)
30-111-61-10-3-120-76405 - Sp Ed EMH	398.56	273.00	167.77	300.00	.00	(300.00)
30-111-61-10-3-120-76425 - Sp Ed -Transition	228.87	250.40	169.82	500.00	.00	(500.00)
30-111-61-10-3-120-76431 - Special Ed - General	.00	.00	.00	.00	1,600.00	1,600.00
Program <b>120 - Special Education Totals</b>	\$822,716.77	\$802,777.30	\$772,504.44	\$763,322.00	\$760,711.00	(\$2,611.00)
Program <b>130 - Vocational</b>						
30-111-61-10-3-130-71120 - Compensation-Instructional Salaries	574,280.03	607,810.19	622,373.12	618,993.00	692,208.00	73,215.00
30-111-61-10-3-130-71650 - Compensation-NBC Teacher Bonus	.00	.00	2,500.00	.00	.00	.00
30-111-61-10-3-130-72100 - FICA	38,829.35	40,719.06	42,322.95	47,078.00	48,641.00	1,563.00
30-111-61-10-3-130-72210 - VRS Pension Contribution	77,518.96	90,777.00	89,260.80	96,494.00	105,675.00	9,181.00
30-111-61-10-3-130-72220 - VRS Hybrid Pension Contribution	6,629.03	7,453.56	7,232.80	.00	.00	.00
30-111-61-10-3-130-72300 - Group Health and Dental Insurance	93,556.85	97,473.17	86,974.20	83,211.00	83,211.00	.00
30-111-61-10-3-130-72400 - VRS Group Life Insurance	7,726.05	7,884.96	8,061.80	8,062.00	8,520.00	458.00
30-111-61-10-3-130-72510 - Hybrid Disability Insurance	122.10	123.30	124.50	.00	.00	.00
30-111-61-10-3-130-72750 - VRS Retiree Health Care Credit	6,371.29	7,403.40	7,384.80	7,385.00	7,694.00	309.00
Program <b>130 - Vocational Totals</b>	\$805,033.66	\$859,644.64	\$866,234.97	\$861,223.00	\$945,949.00	\$84,726.00
Program <b>150 - Other</b>						
30-111-61-10-3-150-71120 - Compensation-Instructional Salaries	.00	.00	118,197.48	.00	111,748.00	111,748.00
30-111-61-10-3-150-71620 - Compensation-Extracurricular Supplements	.00	370,867.37	329,582.55	501,694.00	365,394.00	(136,300.00)
30-111-61-10-3-150-72100 - FICA	.00	27,737.48	33,910.83	36,085.00	36,501.00	416.00
30-111-61-10-3-150-72210 - VRS Pension Contribution	.00	5,975.52	18,533.40	73,962.00	18,573.00	(55,389.00)
30-111-61-10-3-150-72300 - Group Health and Dental Insurance	.00	9,458.22	18,040.44	8,560.00	8,560.00	.00
30-111-61-10-3-150-72400 - VRS Group Life Insurance	.00	479.64	1,548.36	6,179.00	1,497.00	(4,682.00)

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>150 - Other</b>						
30-111-61-10-3-150-72750 - VRS Retiree Health Care Credit	.00	450.36	1,418.28	5,660.00	1,352.00	(4,308.00)
30-111-61-10-3-150-72800 - Termination Pay for Vac/Sick Leave	.00	.00	4,351.50	.00	.00	.00
30-111-61-10-3-150-76030 - Athletics/Athletic Equipment <\$5,000	.00	.00	52,064.79	.00	52,997.00	52,997.00
Program <b>150 - Other Totals</b>	\$0.00	\$414,968.59	\$577,647.63	\$632,140.00	\$596,622.00	(\$35,518.00)
Level <b>3 - Secondary Totals</b>	\$7,644,804.69	\$7,972,047.60	\$7,913,649.64	\$8,213,567.00	\$8,137,809.00	(\$75,758.00)
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$7,644,804.69	\$7,972,047.60	\$7,913,649.64	\$8,213,567.00	\$8,137,809.00	(\$75,758.00)
Sub-Function <b>21 - Student Guidance</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-21-3-110-71124 - Compensation-Guidance Counselors	251,235.76	197,073.03	241,284.91	256,653.00	261,829.00	5,176.00
30-111-61-21-3-110-71150 - Compensation-Clerical	32,074.92	32,876.76	32,025.25	33,699.00	34,714.00	1,015.00
30-111-61-21-3-110-71522 - Compensation-REWIP Retirees	.00	45,579.65	.00	.00	.00	.00
30-111-61-21-3-110-71650 - Compensation-NBC Teacher Bonus	4,999.96	3,541.65	.00	.00	.00	.00
30-111-61-21-3-110-72100 - FICA	21,707.91	20,753.18	20,213.30	22,006.00	22,686.00	680.00
30-111-61-21-3-110-72210 - VRS Pension Contribution	27,405.12	21,483.84	27,548.89	45,105.00	49,285.00	4,180.00
30-111-61-21-3-110-72220 - VRS Hybrid Pension Contribution	14,069.60	15,966.96	14,748.88	.00	.00	.00
30-111-61-21-3-110-72300 - Group Health and Dental Insurance	21,813.63	29,298.58	26,534.01	34,470.00	34,470.00	.00
30-111-61-21-3-110-72400 - VRS Group Life Insurance	3,706.21	3,006.12	3,534.47	3,768.00	3,974.00	206.00
30-111-61-21-3-110-72510 - Hybrid Disability Insurance	259.10	264.20	256.21	.00	.00	.00
30-111-61-21-3-110-72750 - VRS Retiree Health Care Credit	3,140.28	2,822.72	3,237.33	3,452.00	3,588.00	136.00
30-111-61-21-3-110-72800 - Termination Pay for Vac/Sick Leave	.00	20,569.90	.00	.00	.00	.00
30-111-61-21-3-110-76285 - Guidance	848.83	830.33	2,371.86	865.00	865.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$381,261.32	\$394,066.92	\$371,755.11	\$400,018.00	\$411,411.00	\$11,393.00
Program <b>120 - Special Education</b>						
30-111-61-21-3-120-71124 - Compensation-Guidance Counselors	.00	.00	12,671.35	.00	.00	.00
30-111-61-21-3-120-71150 - Compensation-Clerical	.00	.00	1,685.54	.00	.00	.00
30-111-61-21-3-120-72100 - FICA	.00	.00	1,070.39	.00	.00	.00
30-111-61-21-3-120-72210 - VRS Pension Contribution	.00	.00	1,498.72	.00	.00	.00
30-111-61-21-3-120-72220 - VRS Hybrid Pension Contribution	.00	.00	916.32	.00	.00	.00



# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
30-111-61-21-3-120-72300 - Group Health and Dental Insurance	.00	.00	1,420.55	.00	.00	.00
30-111-61-21-3-120-72400 - VRS Group Life Insurance	.00	.00	201.18	.00	.00	.00
30-111-61-21-3-120-72510 - Hybrid Disability Insurance	.00	.00	13.49	.00	.00	.00
30-111-61-21-3-120-72750 - VRS Retiree Health Care Credit	.00	.00	184.62	.00	.00	.00
30-111-61-21-3-120-76285 - Guidance	.00	.00	124.84	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$0.00	\$0.00	\$19,787.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$381,261.32	\$394,066.92	\$391,542.11	\$400,018.00	\$411,411.00	\$11,393.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$381,261.32	\$394,066.92	\$391,542.11	\$400,018.00	\$411,411.00	\$11,393.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
30-111-61-32-3-110-71122 - Compensation-Librarians	100,281.98	108,325.69	112,237.86	112,878.00	103,260.00	(9,618.00)
30-111-61-32-3-110-71152 - Compensation - Media Clerk	16,947.84	15,977.85	13,973.37	16,454.00	18,881.00	2,427.00
30-111-61-32-3-110-72100 - FICA	8,596.53	9,150.99	9,282.16	9,894.00	9,344.00	(550.00)
30-111-61-32-3-110-72210 - VRS Pension Contribution	7,399.80	8,537.16	8,700.91	20,279.00	20,300.00	21.00
30-111-61-32-3-110-72220 - VRS Hybrid Pension Contribution	10,366.19	11,720.64	10,816.50	.00	.00	.00
30-111-61-32-3-110-72300 - Group Health and Dental Insurance	22,427.80	19,491.34	17,209.18	23,665.00	23,665.00	.00
30-111-61-32-3-110-72400 - VRS Group Life Insurance	1,587.48	1,626.12	1,630.62	1,694.00	1,637.00	(57.00)
30-111-61-32-3-110-72510 - Hybrid Disability Insurance	190.90	193.90	186.28	.00	.00	.00
30-111-61-32-3-110-72750 - VRS Retiree Health Care Credit	1,345.14	1,526.76	1,493.70	1,552.00	1,478.00	(74.00)
30-111-61-32-3-110-73015 - Binding Services	676.62	1,694.00	1,661.85	1,694.00	1,260.00	(434.00)
30-111-61-32-3-110-73130 - Repair/Maint - Audio/Visual	148.00	1,899.52	.00	.00	.00	.00
30-111-61-32-3-110-76130 - Textbooks	.00	.00	70.00	.00	.00	.00
30-111-61-32-3-110-76155 - Audio Visual Media	5,974.13	3,775.75	5,875.57	6,133.00	2,160.00	(3,973.00)
30-111-61-32-3-110-76325 - Library Books and Supplies	3,240.16	3,324.14	3,304.51	3,327.00	8,992.00	5,665.00
30-111-61-32-3-110-76330 - Library Reference Materials	1,189.51	1,189.51	1,217.01	1,190.00	5,500.00	4,310.00
30-111-61-32-3-110-76355 - Periodicals	5,454.50	5,454.43	5,447.56	5,455.00	.00	(5,455.00)
Program <b>110 - Regular Instruction Totals</b>	\$185,826.58	\$193,887.80	\$193,107.08	\$204,215.00	\$196,477.00	(\$7,738.00)
Level <b>3 - Secondary Totals</b>	\$185,826.58	\$193,887.80	\$193,107.08	\$204,215.00	\$196,477.00	(\$7,738.00)

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description		2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund	<b>30 - School General Fund</b>						
Locations	<b>111 - Salem High School</b>						
Function	<b>61 - Instruction</b>						
Sub-Function	<b>32 - Instr. Sup. - Media Services</b>	\$185,826.58	\$193,887.80	\$193,107.08	\$204,215.00	\$196,477.00	(\$7,738.00)
	Totals						
Sub-Function	<b>41 - Admin. Principals Office</b>						
Level	<b>3 - Secondary</b>						
Program	<b>110 - Regular Instruction</b>						
30-111-61-41-3-110-71126	- Compensation-Principals	108,693.96	109,856.04	112,619.04	112,619.00	119,433.00	6,814.00
30-111-61-41-3-110-71127	- Compensation-Asst Principals	271,309.92	242,688.36	204,314.19	200,953.00	213,111.00	12,158.00
30-111-61-41-3-110-71150	- Compensation-Clerical	136,590.11	129,396.87	148,712.00	148,284.00	152,868.00	4,584.00
30-111-61-41-3-110-71200	- Compensation-OT	700.36	1,525.73	1,396.88	2,500.00	2,500.00	.00
30-111-61-41-3-110-71520	- Compensation-Substitutes	1,616.93	672.00	2,946.72	.00	.00	.00
30-111-61-41-3-110-72100	- FICA	38,688.69	35,662.60	34,285.44	35,523.00	37,325.00	1,802.00
30-111-61-41-3-110-72210	- VRS Pension Contribution	75,861.50	74,679.98	67,447.92	72,419.00	80,675.00	8,256.00
30-111-61-41-3-110-72220	- VRS Hybrid Pension Contribution	.00	3,700.68	5,704.90	.00	.00	.00
30-111-61-41-3-110-72300	- Group Health and Dental Insurance	67,902.80	76,176.29	73,244.29	63,106.00	63,106.00	.00
30-111-61-41-3-110-72400	- VRS Group Life Insurance	6,778.97	6,291.53	6,111.82	6,050.00	6,505.00	455.00
30-111-61-41-3-110-72510	- Hybrid Disability Insurance	.00	61.10	98.26	.00	.00	.00
30-111-61-41-3-110-72750	- VRS Retiree Health Care Credit	5,743.84	5,907.34	5,598.42	5,542.00	5,873.00	331.00
30-111-61-41-3-110-72800	- Termination Pay for Vac/Sick Leave	15,685.56	8,894.35	1,085.68	.00	.00	.00
30-111-61-41-3-110-75201	- Postage-Student Mailings	7,864.93	7,579.25	2,837.40	6,300.00	4,300.00	(2,000.00)
30-111-61-41-3-110-75521	- Travel-Principals	3,193.42	3,604.23	1,546.98	3,600.00	3,600.00	.00
30-111-61-41-3-110-75803	- Dues-Accreditation	1,141.00	1,350.00	1,389.00	1,419.00	1,419.00	.00
30-111-61-41-3-110-76005	- After Prom	442.00	.00	.00	.00	.00	.00
30-111-61-41-3-110-76230	- Commencement	7,955.07	8,329.79	8,379.69	8,122.00	8,850.00	728.00
Program	<b>110 - Regular Instruction Totals</b>	\$750,169.06	\$716,376.14	\$677,718.63	\$666,437.00	\$699,565.00	\$33,128.00
Level	<b>3 - Secondary Totals</b>	\$750,169.06	\$716,376.14	\$677,718.63	\$666,437.00	\$699,565.00	\$33,128.00
Sub-Function	<b>41 - Admin. Principals Office Totals</b>	\$750,169.06	\$716,376.14	\$677,718.63	\$666,437.00	\$699,565.00	\$33,128.00
Function	<b>61 - Instruction Totals</b>	\$8,962,061.65	\$9,276,378.46	\$9,176,017.46	\$9,484,237.00	\$9,445,262.00	(\$38,975.00)
Function	<b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function	<b>62 - Admin, Attend. &amp; Health</b>						
Level	<b>9 - District Wide</b>						
Program	<b>222 - Health Services</b>						
30-111-62-62-9-222-76100	- Supplies - Nursing	556.32	520.74	546.03	556.00	556.00	.00
Program	<b>222 - Health Services Totals</b>	\$556.32	\$520.74	\$546.03	\$556.00	\$556.00	\$0.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide Totals</b>	\$556.32	\$520.74	\$546.03	\$556.00	\$556.00	\$0.00
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	\$556.32	\$520.74	\$546.03	\$556.00	\$556.00	\$0.00
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	\$556.32	\$520.74	\$546.03	\$556.00	\$556.00	\$0.00
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-111-64-64-9-420-71190 - Compensation-Custodians	255,739.41	232,218.16	254,740.57	268,759.00	278,333.00	9,574.00
30-111-64-64-9-420-71200 - Compensation-OT	11,006.29	12,488.46	10,020.97	10,000.00	15,000.00	5,000.00
30-111-64-64-9-420-71520 - Compensation-Substitutes	5,124.58	10,049.76	6,934.14	7,000.00	7,000.00	.00
30-111-64-64-9-420-72100 - FICA	19,630.03	19,270.16	19,491.63	21,605.00	21,063.00	(542.00)
30-111-64-64-9-420-72210 - VRS Pension Contribution	13,489.08	12,362.11	9,296.02	14,355.00	11,553.00	(2,802.00)
30-111-64-64-9-420-72220 - VRS Hybrid Pension Contribution	937.50	2,610.45	4,017.51	.00	.00	.00
30-111-64-64-9-420-72300 - Group Health and Dental Insurance	68,842.29	55,634.27	53,248.10	90,902.00	90,902.00	.00
30-111-64-64-9-420-72400 - VRS Group Life Insurance	3,233.04	3,182.98	3,142.97	3,482.00	3,462.00	(20.00)
30-111-64-64-9-420-72510 - Hybrid Disability Insurance	232.02	356.95	703.62	.00	.00	.00
30-111-64-64-9-420-72600 - Unemployment Compensation	172.74	.00	.00	.00	.00	.00
30-111-64-64-9-420-72700 - Workers Compensation	2,840.80	2,708.84	2,760.00	3,000.00	3,000.00	.00
30-111-64-64-9-420-72750 - VRS Retiree Health Care Credit	1,854.94	1,876.97	1,631.74	1,798.00	1,920.00	122.00
30-111-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	423.03	8,759.55	360.97	.00	.00	.00
30-111-64-64-9-420-72850 - OPEB ARC	2,310.00	2,619.00	2,619.00	.00	.00	.00
30-111-64-64-9-420-73180 - Repair/Maint - Other Contracted	37,365.44	27,979.27	34,490.97	22,000.00	22,000.00	.00
30-111-64-64-9-420-74900 - Building Maintenance -City	174,805.48	138,528.71	135,764.67	150,000.00	150,000.00	.00
30-111-64-64-9-420-75001 - Telecom/ Internet Services	11,707.37	10,972.99	11,198.42	12,000.00	12,000.00	.00
30-111-64-64-9-420-75004 - Utilities - Electric	275,676.29	271,449.15	282,514.22	304,000.00	304,000.00	.00
30-111-64-64-9-420-75005 - Utilities - Natural Gas	20,714.92	22,135.44	25,202.81	24,000.00	24,000.00	.00
30-111-64-64-9-420-75009 - Utilities - Water and Sewer	54,354.07	33,534.10	51,637.50	54,500.00	54,500.00	.00
30-111-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	3,139.18	.00	3,291.44	11,800.00	1,800.00	(10,000.00)
30-111-64-64-9-420-76110 - Supplies - Operational	26,305.33	27,779.31	25,867.46	20,000.00	20,000.00	.00
Program <b>420 - Building Services Totals</b>	\$989,903.83	\$896,516.63	\$938,934.73	\$1,019,201.00	\$1,020,533.00	\$1,332.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>111 - Salem High School</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>430 - Grounds Services</b>						
30-111-64-64-9-430-74910 - Grounds Maintenance-City	44,509.99	37,854.01	32,071.29	38,000.00	38,000.00	.00
Program <b>430 - Grounds Services Totals</b>	\$44,509.99	\$37,854.01	\$32,071.29	\$38,000.00	\$38,000.00	\$0.00
Program <b>460 - Security Services</b>						
30-111-64-64-9-460-71142 - Compensation-Security Guard	22,760.88	23,277.15	24,690.79	23,913.00	24,633.00	720.00
30-111-64-64-9-460-71200 - Compensation-OT	17.78	.00	.00	.00	.00	.00
30-111-64-64-9-460-72100 - FICA	1,667.04	1,721.38	1,833.51	1,829.00	1,884.00	55.00
30-111-64-64-9-460-72210 - VRS Pension Contribution	3,324.31	3,703.21	3,749.60	3,750.00	4,094.00	344.00
30-111-64-64-9-460-72300 - Group Health and Dental Insurance	7,294.11	7,328.71	6,923.84	9,943.00	9,943.00	.00
30-111-64-64-9-460-72400 - VRS Group Life Insurance	297.21	296.32	313.30	313.00	330.00	17.00
30-111-64-64-9-460-72750 - VRS Retiree Health Care Credit	251.71	279.03	287.00	287.00	298.00	11.00
Program <b>460 - Security Services Totals</b>	\$35,613.04	\$36,605.80	\$37,798.04	\$40,035.00	\$41,182.00	\$1,147.00
Level <b>9 - District Wide Totals</b>	\$1,070,026.86	\$970,976.44	\$1,008,804.06	\$1,097,236.00	\$1,099,715.00	\$2,479.00
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	\$1,070,026.86	\$970,976.44	\$1,008,804.06	\$1,097,236.00	\$1,099,715.00	\$2,479.00
Function <b>64 - Operation &amp; Maintenance Totals</b>	\$1,070,026.86	\$970,976.44	\$1,008,804.06	\$1,097,236.00	\$1,099,715.00	\$2,479.00
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-111-68-10-9-800-71139 - Compensation-ITRT	32,125.77	33,709.26	34,876.47	34,361.00	35,440.00	1,079.00
30-111-68-10-9-800-72100 - FICA	2,423.43	2,550.47	2,645.85	2,629.00	2,711.00	82.00
30-111-68-10-9-800-72210 - VRS Pension Contribution	4,643.18	5,420.04	5,387.80	5,388.00	5,890.00	502.00
30-111-68-10-9-800-72300 - Group Health and Dental Insurance	3,647.08	3,778.30	3,467.12	4,971.00	4,971.00	.00
30-111-68-10-9-800-72400 - VRS Group Life Insurance	414.98	435.12	450.11	450.00	475.00	25.00
30-111-68-10-9-800-72750 - VRS Retiree Health Care Credit	351.60	408.48	412.31	412.00	429.00	17.00
30-111-68-10-9-800-76305 - ITRT	759.88	431.81	890.88	900.00	900.00	.00
30-111-68-10-9-800-76545 - Technology Repair and Replace	4,241.89	17,995.83	4,755.55	4,050.00	4,050.00	.00
30-111-68-10-9-800-78050 - Technology Addl VPSA Eligible	8,802.30	32,189.88	144,510.00	91,550.00	91,550.00	.00
Program <b>800 - Technology Totals</b>	\$57,410.11	\$96,919.19	\$197,396.09	\$144,711.00	\$146,416.00	\$1,705.00
Level <b>9 - District Wide Totals</b>	\$57,410.11	\$96,919.19	\$197,396.09	\$144,711.00	\$146,416.00	\$1,705.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$57,410.11	\$96,919.19	\$197,396.09	\$144,711.00	\$146,416.00	\$1,705.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description		2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund	<b>30 - School General Fund</b>						
Locations	<b>111 - Salem High School</b>						
	Function <b>68 - Technology</b> Totals	\$57,410.11	\$96,919.19	\$197,396.09	\$144,711.00	\$146,416.00	\$1,705.00
Locations	<b>111 - Salem High School</b> Totals	\$10,090,054.94	\$10,344,794.83	\$10,382,763.64	\$10,726,740.00	\$10,691,949.00	(\$34,791.00)



# Andrew Lewis Middle

# Back of Tab

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-10-4-110-71120 - Compensation-Instructional Salaries	2,804,081.66	2,715,848.10	2,824,768.91	2,925,154.00	3,006,233.00	81,079.00
30-112-61-10-4-110-71151 - Compensation-Instructional Asst	39,966.58	44,686.46	56,777.94	57,050.00	67,337.00	10,287.00
30-112-61-10-4-110-71159 - Compensation- Accompanist	2,565.00	3,813.75	4,036.50	4,050.00	4,050.00	.00
30-112-61-10-4-110-71182 - Compensation-Band Assistants	173.67	.00	.00	.00	.00	.00
30-112-61-10-4-110-71520 - Compensation-Substitutes	87,454.25	112,448.33	59,869.19	80,000.00	80,000.00	.00
30-112-61-10-4-110-71522 - Compensation-REWIP Retirees	66,004.43	115,848.34	80,262.60	81,454.00	81,101.00	(353.00)
30-112-61-10-4-110-71620 - Compensation-Extracurricular Supplements	150,335.00	.00	.00	.00	.00	.00
30-112-61-10-4-110-71650 - Compensation-NBC Teacher Bonus	17,499.84	17,499.84	22,500.00	7,500.00	7,500.00	.00
30-112-61-10-4-110-72100 - FICA	231,545.22	219,249.77	222,733.02	235,883.00	235,883.00	.00
30-112-61-10-4-110-72210 - VRS Pension Contribution	369,857.45	401,934.47	387,318.10	456,356.00	456,356.00	.00
30-112-61-10-4-110-72220 - VRS Hybrid Pension Contribution	38,245.62	41,438.10	56,038.10	.00	.00	.00
30-112-61-10-4-110-72300 - Group Health and Dental Insurance	319,276.13	351,804.94	334,760.28	353,058.00	353,058.00	.00
30-112-61-10-4-110-72400 - VRS Group Life Insurance	36,463.18	35,607.64	37,077.29	38,127.00	38,127.00	.00
30-112-61-10-4-110-72510 - Hybrid Disability Insurance	693.24	689.31	972.53	.00	.00	.00
30-112-61-10-4-110-72700 - Workers Compensation	16,748.88	15,970.85	16,275.00	20,000.00	20,000.00	.00
30-112-61-10-4-110-72750 - VRS Retiree Health Care Credit	30,898.32	33,433.64	33,963.97	34,925.00	34,925.00	.00
30-112-61-10-4-110-72800 - Termination Pay for Vac/Sick Leave	14,400.00	23,060.00	7,620.00	.00	.00	.00
30-112-61-10-4-110-72850 - OPEB ARC	15,017.00	17,026.00	17,026.00	.00	.00	.00
30-112-61-10-4-110-73126 - Repair & Maint - Athletic Equipment	2,144.28	652.33	2,802.90	3,042.00	3,042.00	.00
30-112-61-10-4-110-73135 - Repair/Maint - Band Instruments	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	.00
30-112-61-10-4-110-73140 - Repair/Maint - Business Ed	235.21	241.85	239.44	240.00	240.00	.00
30-112-61-10-4-110-73145 - Repair/Maint - Family and Consumer Science	311.88	.00	264.46	535.00	535.00	.00
30-112-61-10-4-110-73148 - Repair & Maint - Foreign Language Dept	110.45	.00	.00	338.00	338.00	.00
30-112-61-10-4-110-73150 - Repair/Maint - Math	3,287.20	3,282.13	2,113.48	1,964.00	1,964.00	.00
30-112-61-10-4-110-73154 - Repair & Maint - PE Equipment	281.79	280.00	280.00	280.00	280.00	.00
30-112-61-10-4-110-73155 - Repair/Maint - Piano	280.24	280.85	272.35	280.00	280.00	.00
30-112-61-10-4-110-73165 - Repair/Maint - Science	1,825.66	1,875.73	2,342.46	2,385.00	2,385.00	.00



# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-10-4-110-73175 - Repair/Maint- Computer	193.63	34.69	.00	200.00	200.00	.00
30-112-61-10-4-110-73255 - Professional Development	100.00	965.10	100.00	200.00	200.00	.00
30-112-61-10-4-110-76010 - Agenda Books	3,393.92	3,393.92	162.06	3,394.00	3,394.00	.00
30-112-61-10-4-110-76015 - Allotment	32,021.45	29,988.45	33,833.54	43,194.00	44,368.00	1,174.00
30-112-61-10-4-110-76030 - Athletics/Athletic Equipment <\$5,000	7,401.00	8,917.88	.00	7,200.00	.00	(7,200.00)
30-112-61-10-4-110-76045 - Furniture and Equip <\$5,000	.00	600.00	23.04	10,127.00	1,127.00	(9,000.00)
30-112-61-10-4-110-76075 - Registration Guide	.00	.00	.00	300.00	300.00	.00
30-112-61-10-4-110-76085 - School Improvement	.00	210.90	.00	100.00	100.00	.00
30-112-61-10-4-110-76090 - Student Recognition	1,468.16	915.25	105.00	1,619.00	1,619.00	.00
30-112-61-10-4-110-76135 - Art Supplies and Equipment <\$5,000	1,850.25	1,813.05	2,859.78	2,500.00	2,500.00	.00
30-112-61-10-4-110-76170 - Band	1,596.63	1,226.67	1,597.98	1,600.00	1,600.00	.00
30-112-61-10-4-110-76185 - Business Education	1,259.10	1,390.53	1,263.38	1,261.00	1,261.00	.00
30-112-61-10-4-110-76215 - Choir	1,938.84	1,530.62	1,664.86	1,940.00	1,940.00	.00
30-112-61-10-4-110-76235 - Drama	338.29	.00	.00	410.00	410.00	.00
30-112-61-10-4-110-76260 - Family and Consumer Science	2,152.40	2,538.41	2,774.67	2,950.00	2,950.00	.00
30-112-61-10-4-110-76270 - Foreign Language	123.85	495.99	547.54	194.00	194.00	.00
30-112-61-10-4-110-76290 - Health	473.48	479.49	486.00	486.00	486.00	.00
30-112-61-10-4-110-76300 - Intro to Computers	839.16	827.16	834.70	839.00	839.00	.00
30-112-61-10-4-110-76320 - Language Arts	2,409.62	2,467.68	2,448.17	2,442.00	4,442.00	2,000.00
30-112-61-10-4-110-76345 - Mathematics	1,143.07	1,248.00	1,098.25	1,248.00	1,248.00	.00
30-112-61-10-4-110-76360 - Physical Education	560.53	559.00	638.81	560.00	560.00	.00
30-112-61-10-4-110-76380 - Science	2,242.43	2,463.52	2,042.05	2,000.00	2,000.00	.00
30-112-61-10-4-110-76385 - Social Studies	257.30	538.54	924.02	1,000.00	1,000.00	.00
30-112-61-10-4-110-76440 - Technology Education	2,490.48	2,498.81	5,402.97	5,403.00	5,403.00	.00
30-112-61-10-4-110-76515 - Software-Instructional	9,953.25	8,957.28	9,240.00	9,400.00	9,400.00	.00
30-112-61-10-4-110-76530 - Computer Supplies	1,978.13	2,601.00	1,999.01	2,500.00	2,500.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$4,328,887.15	\$4,236,634.37	\$4,243,360.35	\$4,408,688.00	\$4,486,675.00	\$77,987.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
30-112-61-10-4-120-71120 - Compensation-Instructional Salaries	296,853.13	325,264.36	303,533.89	304,134.00	310,549.00	6,415.00
30-112-61-10-4-120-71151 - Compensation-Instructional Asst	45,028.51	50,512.43	51,783.06	51,079.00	67,772.00	16,693.00
30-112-61-10-4-120-71520 - Compensation-Substitutes	4,501.77	3,663.35	148.12	.00	.00	.00
30-112-61-10-4-120-71522 - Compensation-REWIP Retirees	.00	.00	6,453.72	.00	.00	.00
30-112-61-10-4-120-72100 - FICA	25,008.46	27,833.51	26,081.08	27,097.00	28,942.00	1,845.00
30-112-61-10-4-120-72210 - VRS Pension Contribution	50,946.60	58,500.10	45,534.94	55,541.00	62,877.00	7,336.00
30-112-61-10-4-120-72220 - VRS Hybrid Pension Contribution	2,051.19	2,351.88	9,371.60	.00	.00	.00
30-112-61-10-4-120-72300 - Group Health and Dental Insurance	43,550.71	43,609.10	56,667.76	60,656.00	60,656.00	.00
30-112-61-10-4-120-72400 - VRS Group Life Insurance	4,735.63	4,884.62	4,587.28	4,640.00	5,070.00	430.00
30-112-61-10-4-120-72510 - Hybrid Disability Insurance	34.02	38.90	157.62	.00	.00	.00
30-112-61-10-4-120-72600 - Unemployment Compensation	.00	.00	7,560.00	.00	.00	.00
30-112-61-10-4-120-72750 - VRS Retiree Health Care Credit	4,012.56	4,586.36	4,201.98	4,251.00	4,578.00	327.00
30-112-61-10-4-120-72800 - Termination Pay for Vac/Sick Leave	5,460.00	3,140.00	.00	.00	.00	.00
30-112-61-10-4-120-76390 - Sp Ed LD	1,041.26	1,039.92	1,086.18	1,060.00	1,060.00	.00
30-112-61-10-4-120-76405 - Sp Ed EMH	529.60	217.49	265.00	265.00	265.00	.00
30-112-61-10-4-120-76410 - Sp Ed ID	.00	59.94	119.88	150.00	150.00	.00
30-112-61-10-4-120-76415 - Sp Ed BD	516.88	447.56	453.12	530.00	530.00	.00
Program <b>120 - Special Education Totals</b>	\$484,270.32	\$526,149.52	\$518,005.23	\$509,403.00	\$542,449.00	\$33,046.00
Program <b>130 - Vocational</b>						
30-112-61-10-4-130-71120 - Compensation-Instructional Salaries	194,027.35	227,724.82	234,752.05	235,037.00	242,417.00	7,380.00
30-112-61-10-4-130-72100 - FICA	13,857.46	16,491.06	17,026.77	17,980.00	18,545.00	565.00
30-112-61-10-4-130-72210 - VRS Pension Contribution	28,371.04	37,279.92	37,858.94	36,854.00	40,290.00	3,436.00
30-112-61-10-4-130-72300 - Group Health and Dental Insurance	27,790.14	24,260.18	22,244.08	32,828.00	32,828.00	.00
30-112-61-10-4-130-72400 - VRS Group Life Insurance	2,535.24	2,992.56	3,168.74	3,079.00	3,248.00	169.00
30-112-61-10-4-130-72750 - VRS Retiree Health Care Credit	2,148.20	2,809.80	2,896.48	2,820.00	2,933.00	113.00
Program <b>130 - Vocational Totals</b>	\$268,729.43	\$311,558.34	\$317,947.06	\$328,598.00	\$340,261.00	\$11,663.00
Program <b>150 - Other</b>						
30-112-61-10-4-150-71620 - Compensation-Extracurricular Supplements	.00	145,520.32	144,915.83	151,314.00	154,052.00	2,738.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b>						
Program <b>150 - Other</b>						
30-112-61-10-4-150-72100 - FICA	.00	11,132.37	11,093.13	11,576.00	11,785.00	209.00
30-112-61-10-4-150-76030 - Athletics/Athletic Equipment <\$5,000	.00	.00	7,425.86	.00	7,200.00	7,200.00
Program <b>150 - Other Totals</b>	\$0.00	\$156,652.69	\$163,434.82	\$162,890.00	\$173,037.00	\$10,147.00
Level <b>4 - Middle Totals</b>	\$5,081,886.90	\$5,230,994.92	\$5,242,747.46	\$5,409,579.00	\$5,542,422.00	\$132,843.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$5,081,886.90	\$5,230,994.92	\$5,242,747.46	\$5,409,579.00	\$5,542,422.00	\$132,843.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-21-4-110-71124 - Compensation-Guidance Counselors	190,207.11	180,493.71	183,949.18	201,281.00	207,004.00	5,723.00
30-112-61-21-4-110-71150 - Compensation-Clerical	36,516.52	37,411.56	36,347.79	38,127.00	39,276.00	1,149.00
30-112-61-21-4-110-71200 - Compensation-OT	562.36	395.67	502.51	.00	.00	.00
30-112-61-21-4-110-72100 - FICA	16,486.02	15,841.73	16,098.28	18,315.00	18,840.00	525.00
30-112-61-21-4-110-72210 - VRS Pension Contribution	33,321.12	38,084.52	29,735.02	37,539.00	40,932.00	3,393.00
30-112-61-21-4-110-72300 - Group Health and Dental Insurance	35,756.80	34,598.24	30,844.63	32,828.00	32,828.00	.00
30-112-61-21-4-110-72400 - VRS Group Life Insurance	2,977.55	3,057.12	2,484.81	3,136.00	3,300.00	164.00
30-112-61-21-4-110-72750 - VRS Retiree Health Care Credit	2,523.00	2,870.28	2,275.94	2,873.00	2,980.00	107.00
30-112-61-21-4-110-72800 - Termination Pay for Vac/Sick Leave	.00	.00	114.00	.00	.00	.00
30-112-61-21-4-110-76195 - Career Education	186.04	337.71	79.79	465.00	465.00	.00
30-112-61-21-4-110-76285 - Guidance	399.02	273.52	298.46	406.00	406.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$318,935.54	\$313,364.06	\$302,730.41	\$334,970.00	\$346,031.00	\$11,061.00
Program <b>120 - Special Education</b>						
30-112-61-21-4-120-71124 - Compensation-Guidance Counselors	.00	.00	9,918.51	.00	.00	.00
30-112-61-21-4-120-71150 - Compensation-Clerical	.00	.00	1,912.08	.00	.00	.00
30-112-61-21-4-120-71200 - Compensation-OT	.00	.00	26.45	.00	.00	.00
30-112-61-21-4-120-72100 - FICA	.00	.00	864.41	.00	.00	.00
30-112-61-21-4-120-72210 - VRS Pension Contribution	.00	.00	1,744.84	.00	.00	.00
30-112-61-21-4-120-72300 - Group Health and Dental Insurance	.00	.00	1,653.39	.00	.00	.00
30-112-61-21-4-120-72400 - VRS Group Life Insurance	.00	.00	145.22	.00	.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
30-112-61-21-4-120-72750 - VRS Retiree Health Care Credit	.00	.00	133.34	.00	.00	.00
30-112-61-21-4-120-72800 - Termination Pay for Vac/Sick Leave	.00	.00	6.00	.00	.00	.00
30-112-61-21-4-120-76285 - Guidance	.00	.00	15.71	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$0.00	\$0.00	\$16,419.95	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle Totals</b>	\$318,935.54	\$313,364.06	\$319,150.36	\$334,970.00	\$346,031.00	\$11,061.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$318,935.54	\$313,364.06	\$319,150.36	\$334,970.00	\$346,031.00	\$11,061.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-32-4-110-71122 - Compensation-Librarians	47,659.33	52,191.04	53,409.63	53,409.00	55,088.00	1,679.00
30-112-61-32-4-110-71152 - Compensation - Media Clerk	19,757.42	43,965.44	44,937.53	43,747.00	46,191.00	2,444.00
30-112-61-32-4-110-71200 - Compensation-OT	.00	174.99	.00	.00	.00	.00
30-112-61-32-4-110-71520 - Compensation-Substitutes	.00	.00	173.10	.00	.00	.00
30-112-61-32-4-110-72100 - FICA	5,102.32	6,598.16	6,557.66	7,432.00	7,748.00	316.00
30-112-61-32-4-110-72210 - VRS Pension Contribution	9,628.20	15,509.76	15,281.80	15,234.00	16,833.00	1,599.00
30-112-61-32-4-110-72300 - Group Health and Dental Insurance	13,438.16	16,505.92	15,617.30	16,414.00	16,414.00	.00
30-112-61-32-4-110-72400 - VRS Group Life Insurance	860.40	1,245.00	1,276.70	1,273.00	1,357.00	84.00
30-112-61-32-4-110-72750 - VRS Retiree Health Care Credit	729.00	1,168.92	1,169.50	1,166.00	1,225.00	59.00
30-112-61-32-4-110-72800 - Termination Pay for Vac/Sick Leave	7,480.00	80.00	.00	.00	.00	.00
30-112-61-32-4-110-73130 - Repair/Maint - Audio/Visual	3,513.04	1,366.72	1,778.22	2,017.00	2,017.00	.00
30-112-61-32-4-110-76155 - Audio Visual Media	2,862.86	2,607.62	2,604.44	2,920.00	2,920.00	.00
30-112-61-32-4-110-76322 - Makerspace Supplies	.00	.00	10,313.82	.00	.00	.00
30-112-61-32-4-110-76325 - Library Books and Supplies	3,400.00	6,843.32	7,530.12	5,850.00	5,850.00	.00
30-112-61-32-4-110-76330 - Library Reference Materials	2,567.00	2,594.81	2,562.01	2,910.00	2,910.00	.00
30-112-61-32-4-110-76355 - Periodicals	2,059.09	878.88	554.55	535.00	535.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$119,056.82	\$151,730.58	\$163,766.38	\$152,907.00	\$159,088.00	\$6,181.00
Level <b>4 - Middle Totals</b>	\$119,056.82	\$151,730.58	\$163,766.38	\$152,907.00	\$159,088.00	\$6,181.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	\$119,056.82	\$151,730.58	\$163,766.38	\$152,907.00	\$159,088.00	\$6,181.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
30-112-61-41-4-110-71126 - Compensation-Principals	101,487.96	94,716.00	97,098.00	97,098.00	102,972.00	5,874.00
30-112-61-41-4-110-71127 - Compensation-Asst Principals	141,886.08	154,458.96	158,343.96	158,344.00	178,677.00	20,333.00
30-112-61-41-4-110-71150 - Compensation-Clerical	62,714.72	64,393.77	66,102.99	65,934.00	68,832.00	2,898.00
30-112-61-41-4-110-71200 - Compensation-OT	79.04	209.43	105.44	1,000.00	1,000.00	.00
30-112-61-41-4-110-71520 - Compensation-Substitutes	2,767.80	6,211.92	9,164.48	.00	.00	.00
30-112-61-41-4-110-72100 - FICA	22,634.86	23,323.00	23,967.05	24,662.00	26,888.00	2,226.00
30-112-61-41-4-110-72210 - VRS Pension Contribution	44,858.16	51,163.32	50,391.84	50,392.00	58,250.00	7,858.00
30-112-61-41-4-110-72300 - Group Health and Dental Insurance	24,189.51	34,420.17	33,011.04	36,035.00	36,035.00	.00
30-112-61-41-4-110-72400 - VRS Group Life Insurance	4,008.59	4,106.88	4,210.08	4,210.00	4,696.00	486.00
30-112-61-41-4-110-72750 - VRS Retiree Health Care Credit	3,396.48	3,855.96	3,856.44	3,857.00	4,241.00	384.00
30-112-61-41-4-110-73160 - Repair/Maint - School Office Equipment	10,818.81	10,004.41	5,000.00	5,000.00	5,000.00	.00
30-112-61-41-4-110-75200 - Postage	750.00	759.01	750.00	750.00	750.00	.00
30-112-61-41-4-110-75521 - Travel-Principals	749.62	939.94	335.75	1,000.00	1,000.00	.00
30-112-61-41-4-110-75803 - Dues-Accreditation	239.00	200.00	200.00	1,000.00	1,000.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$420,580.63</b>	<b>\$448,762.77</b>	<b>\$452,537.07</b>	<b>\$449,282.00</b>	<b>\$489,341.00</b>	<b>\$40,059.00</b>
Level <b>4 - Middle Totals</b>	<b>\$420,580.63</b>	<b>\$448,762.77</b>	<b>\$452,537.07</b>	<b>\$449,282.00</b>	<b>\$489,341.00</b>	<b>\$40,059.00</b>
Sub-Function <b>41 - Admin. Principals Office Totals</b>	<b>\$420,580.63</b>	<b>\$448,762.77</b>	<b>\$452,537.07</b>	<b>\$449,282.00</b>	<b>\$489,341.00</b>	<b>\$40,059.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$5,940,459.89</b>	<b>\$6,144,852.33</b>	<b>\$6,178,201.27</b>	<b>\$6,346,738.00</b>	<b>\$6,536,882.00</b>	<b>\$190,144.00</b>
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-112-62-62-9-222-76100 - Supplies - Nursing	633.59	627.98	631.34	630.00	630.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$633.59</b>	<b>\$627.98</b>	<b>\$631.34</b>	<b>\$630.00</b>	<b>\$630.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$633.59</b>	<b>\$627.98</b>	<b>\$631.34</b>	<b>\$630.00</b>	<b>\$630.00</b>	<b>\$0.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$633.59</b>	<b>\$627.98</b>	<b>\$631.34</b>	<b>\$630.00</b>	<b>\$630.00</b>	<b>\$0.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$633.59</b>	<b>\$627.98</b>	<b>\$631.34</b>	<b>\$630.00</b>	<b>\$630.00</b>	<b>\$0.00</b>

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-112-64-64-9-420-71190 - Compensation-Custodians	249,814.34	252,154.18	266,268.58	275,054.00	269,596.00	(5,458.00)
30-112-64-64-9-420-71200 - Compensation-OT	8,593.67	8,004.63	8,379.16	9,000.00	9,000.00	.00
30-112-64-64-9-420-71520 - Compensation-Substitutes	5,503.44	1,355.92	797.60	4,000.00	4,000.00	.00
30-112-64-64-9-420-72100 - FICA	18,583.58	18,556.34	19,446.09	22,036.00	21,619.00	(417.00)
30-112-64-64-9-420-72210 - VRS Pension Contribution	10,873.21	11,513.15	10,020.92	15,064.00	12,247.00	(2,817.00)
30-112-64-64-9-420-72220 - VRS Hybrid Pension Contribution	3,656.70	3,848.82	3,913.37	.00	.00	.00
30-112-64-64-9-420-72300 - Group Health and Dental Insurance	63,079.98	61,840.83	60,322.28	58,505.00	58,505.00	.00
30-112-64-64-9-420-72400 - VRS Group Life Insurance	3,177.73	3,205.46	3,445.18	3,608.00	3,613.00	5.00
30-112-64-64-9-420-72510 - Hybrid Disability Insurance	415.20	528.18	673.86	.00	.00	.00
30-112-64-64-9-420-72700 - Workers Compensation	2,130.60	2,031.63	2,070.00	3,000.00	3,000.00	.00
30-112-64-64-9-420-72750 - VRS Retiree Health Care Credit	1,837.42	1,904.40	1,801.60	1,873.00	2,012.00	139.00
30-112-64-64-9-420-72850 - OPEB ARC	1,733.00	1,965.00	1,965.00	.00	.00	.00
30-112-64-64-9-420-73180 - Repair/Maint - Other Contracted	22,824.24	19,889.28	23,053.33	20,000.00	20,000.00	.00
30-112-64-64-9-420-73184 - Repair/Maint - Other Contracted - AIIMS/Alt Ed	.00	7,679.50	1,056.25	.00	.00	.00
30-112-64-64-9-420-74900 - Building Maintenance -City	96,833.82	66,279.38	66,759.65	73,000.00	73,000.00	.00
30-112-64-64-9-420-74901 - Alt. Ed. Building Maintenance - City	6,510.24	2,022.78	4,804.59	3,000.00	3,000.00	.00
30-112-64-64-9-420-75001 - Telecom/ Internet Services	8,846.95	9,359.72	9,899.51	10,000.00	10,000.00	.00
30-112-64-64-9-420-75004 - Utilities - Electric	177,200.24	174,628.38	177,644.81	190,000.00	190,000.00	.00
30-112-64-64-9-420-75005 - Utilities - Natural Gas	17,131.06	16,895.27	16,794.74	22,000.00	22,000.00	.00
30-112-64-64-9-420-75009 - Utilities - Water and Sewer	29,115.71	27,502.80	30,316.40	34,000.00	34,000.00	.00
30-112-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	.00	.00	2,025.47	1,400.00	2,750.00	1,350.00
30-112-64-64-9-420-76110 - Supplies - Operational	20,509.95	22,044.37	21,047.26	17,000.00	17,000.00	.00
Program <b>420 - Building Services Totals</b>	<b>\$748,371.08</b>	<b>\$713,210.02</b>	<b>\$732,505.65</b>	<b>\$762,540.00</b>	<b>\$755,342.00</b>	<b>(\$7,198.00)</b>
Program <b>430 - Grounds Services</b>						
30-112-64-64-9-430-74910 - Grounds Maintenance-City	6,860.84	12,230.76	12,064.61	10,000.00	10,000.00	.00
Program <b>430 - Grounds Services Totals</b>	<b>\$6,860.84</b>	<b>\$12,230.76</b>	<b>\$12,064.61</b>	<b>\$10,000.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$755,231.92</b>	<b>\$725,440.78</b>	<b>\$744,570.26</b>	<b>\$772,540.00</b>	<b>\$765,342.00</b>	<b>(\$7,198.00)</b>
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$755,231.92</b>	<b>\$725,440.78</b>	<b>\$744,570.26</b>	<b>\$772,540.00</b>	<b>\$765,342.00</b>	<b>(\$7,198.00)</b>

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description		2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund	<b>30 - School General Fund</b>						
Locations	<b>112 - Andrew Lewis Middle School</b>						
Function	<b>64 - Operation &amp; Maintenance Totals</b>	\$755,231.92	\$725,440.78	\$744,570.26	\$772,540.00	\$765,342.00	(\$7,198.00)
Function	<b>68 - Technology</b>						
Sub-Function	<b>10 - Classroom Instruction</b>						
Level	<b>9 - District Wide</b>						
Program	<b>800 - Technology</b>						
30-112-68-10-9-800-71139	- Compensation-ITRT	32,329.77	33,709.26	34,876.47	35,393.00	36,505.00	1,112.00
30-112-68-10-9-800-72100	- FICA	2,438.92	2,550.36	2,646.09	2,708.00	2,793.00	85.00
30-112-68-10-9-800-72210	- VRS Pension Contribution	4,643.02	5,420.04	5,387.80	5,550.00	6,067.00	517.00
30-112-68-10-9-800-72300	- Group Health and Dental Insurance	3,647.03	3,778.30	3,467.12	4,971.00	4,971.00	.00
30-112-68-10-9-800-72400	- VRS Group Life Insurance	414.82	435.00	450.19	464.00	489.00	25.00
30-112-68-10-9-800-72750	- VRS Retiree Health Care Credit	351.48	408.48	412.39	425.00	442.00	17.00
30-112-68-10-9-800-76305	- ITRT	1,500.25	1,444.08	1,431.30	1,445.00	1,445.00	.00
30-112-68-10-9-800-76545	- Technology Repair and Replace	6,864.89	12,106.00	3,458.37	4,106.00	4,106.00	.00
30-112-68-10-9-800-78050	- Technology Addl VPSA Eligible	237,216.15	158,124.52	83,928.18	63,750.00	63,750.00	.00
Program	<b>800 - Technology Totals</b>	\$289,406.33	\$217,976.04	\$136,057.91	\$118,812.00	\$120,568.00	\$1,756.00
Level	<b>9 - District Wide Totals</b>	\$289,406.33	\$217,976.04	\$136,057.91	\$118,812.00	\$120,568.00	\$1,756.00
Sub-Function	<b>10 - Classroom Instruction Totals</b>	\$289,406.33	\$217,976.04	\$136,057.91	\$118,812.00	\$120,568.00	\$1,756.00
Function	<b>68 - Technology Totals</b>	\$289,406.33	\$217,976.04	\$136,057.91	\$118,812.00	\$120,568.00	\$1,756.00
Locations	<b>112 - Andrew Lewis Middle School Totals</b>	\$6,985,731.73	\$7,088,897.13	\$7,059,460.78	\$7,238,720.00	\$7,423,422.00	\$184,702.00



# G. W. Carver Elementary



# Back of Tab

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-10-2-110-71120 - Compensation-Instructional Salaries	1,546,412.05	1,607,813.04	1,645,129.04	1,685,591.00	1,636,279.00	(49,312.00)
30-113-61-10-2-110-71151 - Compensation-Instructional Asst	116,847.74	118,574.69	113,622.42	113,233.00	114,551.00	1,318.00
30-113-61-10-2-110-71200 - Compensation-OT	.00	.00	.00	500.00	500.00	.00
30-113-61-10-2-110-71520 - Compensation-Substitutes	41,552.72	42,907.62	43,999.57	40,000.00	40,000.00	.00
30-113-61-10-2-110-71522 - Compensation-REWIP Retirees	37,296.08	36,047.63	21,130.21	18,161.00	20,664.00	2,503.00
30-113-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	14,999.88	17,499.84	22,500.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-72100 - FICA	125,769.29	130,408.41	130,972.28	142,878.00	139,367.00	(3,511.00)
30-113-61-10-2-110-72210 - VRS Pension Contribution	227,264.42	261,309.60	250,690.10	282,087.00	290,955.00	8,868.00
30-113-61-10-2-110-72220 - VRS Hybrid Pension Contribution	16,772.22	19,366.24	23,551.80	.00	.00	.00
30-113-61-10-2-110-72300 - Group Health and Dental Insurance	200,088.40	223,211.72	209,830.79	231,136.00	231,136.00	.00
30-113-61-10-2-110-72400 - VRS Group Life Insurance	21,806.82	22,529.01	22,911.70	23,567.00	23,458.00	(109.00)
30-113-61-10-2-110-72510 - Hybrid Disability Insurance	308.91	448.08	405.50	.00	.00	.00
30-113-61-10-2-110-72700 - Workers Compensation	9,504.84	9,063.32	9,236.00	10,000.00	10,000.00	.00
30-113-61-10-2-110-72750 - VRS Retiree Health Care Credit	18,477.46	21,153.38	20,987.90	21,588.00	21,183.00	(405.00)
30-113-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	6,260.00	9,200.00	2,900.00	.00	.00	.00
30-113-61-10-2-110-72850 - OPEB ARC	7,701.00	8,731.00	8,731.00	.00	.00	.00
30-113-61-10-2-110-73153 - Repair & Maint - Music Dept	.00	.00	267.59	100.00	200.00	100.00
30-113-61-10-2-110-76010 - Agenda Books	895.10	815.59	959.00	900.00	900.00	.00
30-113-61-10-2-110-76015 - Allotment	17,614.17	19,151.00	14,302.34	20,194.00	20,642.00	448.00
30-113-61-10-2-110-76045 - Furniture and Equip <\$5,000	180.00	624.90	219.17	900.00	7,016.00	6,116.00
30-113-61-10-2-110-76085 - School Improvement	.00	.00	.00	50.00	25.00	(25.00)
30-113-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	920.40	737.76	253.30	700.00	700.00	.00
30-113-61-10-2-110-76350 - Music	122.15	105.25	69.65	100.00	100.00	.00
30-113-61-10-2-110-76360 - Physical Education	183.28	566.55	.00	430.00	767.00	337.00
30-113-61-10-2-110-76365 - Reading	15.89	.00	.00	140.00	150.00	10.00
30-113-61-10-2-110-76485 - Supplies - Kindergarten	584.97	560.87	683.69	488.00	1,012.00	524.00
30-113-61-10-2-110-76490 - Supplies - First Grade	516.00	124.89	1,092.43	700.00	678.00	(22.00)
30-113-61-10-2-110-76495 - Supplies - Second Grade	622.53	484.78	442.94	796.00	580.00	(216.00)

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-10-2-110-76500 - Supplies - Third Grade	176.01	218.02	.00	200.00	359.00	159.00
30-113-61-10-2-110-76505 - Supplies - Fourth Grade	38.11	869.35	304.17	536.00	381.00	(155.00)
30-113-61-10-2-110-76510 - Supplies - Fifth Grade	442.05	298.48	127.16	215.00	305.00	90.00
Program <b>110 - Regular Instruction Totals</b>	\$2,413,372.49	\$2,552,821.02	\$2,545,319.75	\$2,605,190.00	\$2,571,908.00	(\$33,282.00)
Program <b>120 - Special Education</b>						
30-113-61-10-2-120-71120 - Compensation-Instructional Salaries	168,950.20	172,712.04	176,213.92	176,214.00	147,553.00	(28,661.00)
30-113-61-10-2-120-71151 - Compensation-Instructional Asst	28,150.23	16,590.34	16,889.58	16,794.00	17,300.00	506.00
30-113-61-10-2-120-71520 - Compensation-Substitutes	2,613.29	4,769.08	2,168.98	.00	.00	.00
30-113-61-10-2-120-72100 - FICA	13,999.50	13,556.01	13,733.64	14,765.00	12,611.00	(2,154.00)
30-113-61-10-2-120-72210 - VRS Pension Contribution	19,790.18	22,570.56	30,263.60	30,264.00	27,399.00	(2,865.00)
30-113-61-10-2-120-72220 - VRS Hybrid Pension Contribution	9,055.08	8,092.40	.00	.00	.00	.00
30-113-61-10-2-120-72300 - Group Health and Dental Insurance	36,906.95	31,645.98	28,341.28	24,509.00	24,509.00	.00
30-113-61-10-2-120-72400 - VRS Group Life Insurance	2,575.28	2,459.58	2,528.40	2,528.00	2,209.00	(319.00)
30-113-61-10-2-120-72510 - Hybrid Disability Insurance	166.80	.00	.00	.00	.00	.00
30-113-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,184.01	2,311.02	2,316.00	2,316.00	1,995.00	(321.00)
30-113-61-10-2-120-72800 - Termination Pay for Vac/Sick Leave	.00	40.00	.00	.00	.00	.00
30-113-61-10-2-120-76390 - Sp Ed LD	280.69	.00	.00	422.00	.00	(422.00)
30-113-61-10-2-120-76415 - Sp Ed BD	598.49	705.09	.00	300.00	.00	(300.00)
30-113-61-10-2-120-76431 - Special Ed - General	.00	.00	.00	.00	600.00	600.00
30-113-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	250.00	250.00	.00
Program <b>120 - Special Education Totals</b>	\$285,270.70	\$275,452.10	\$272,455.40	\$268,362.00	\$234,426.00	(\$33,936.00)
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-113-61-10-2-180-71110 - Compensation-Administrative	.00	.00	.00	.00	36,250.00	36,250.00
30-113-61-10-2-180-71120 - Compensation-Instructional Salaries	.00	.00	.00	55,000.00	72,609.00	17,609.00
30-113-61-10-2-180-72100 - FICA	.00	.00	.00	4,208.00	5,555.00	1,347.00
30-113-61-10-2-180-72210 - VRS Pension Contribution	.00	.00	.00	8,624.00	12,068.00	3,444.00
30-113-61-10-2-180-72300 - Group Health and Dental Insurance	.00	.00	.00	8,202.00	8,202.00	.00
30-113-61-10-2-180-72400 - VRS Group Life Insurance	.00	.00	.00	721.00	973.00	252.00
30-113-61-10-2-180-72750 - VRS Retiree Health Care Credit	.00	.00	.00	660.00	879.00	219.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
Program <b>180 - Pre-K Non- Sp Ed</b> Totals	\$0.00	\$0.00	\$0.00	\$77,415.00	\$136,536.00	\$59,121.00
Level <b>2 - Elementary</b> Totals	\$2,698,643.19	\$2,828,273.12	\$2,817,775.15	\$2,950,967.00	\$2,942,870.00	(\$8,097.00)
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-113-61-10-8-180-71151 - Compensation-Instructional Asst	.00	.00	21,165.64	21,183.00	15,460.00	(5,723.00)
30-113-61-10-8-180-72100 - FICA	.00	.00	1,595.20	1,620.00	1,183.00	(437.00)
30-113-61-10-8-180-72220 - VRS Hybrid Pension Contribution	.00	.00	3,321.50	3,321.00	2,670.00	(651.00)
30-113-61-10-8-180-72300 - Group Health and Dental Insurance	.00	.00	6,009.52	6,277.00	6,500.00	223.00
30-113-61-10-8-180-72400 - VRS Group Life Insurance	.00	.00	277.50	277.00	308.00	31.00
30-113-61-10-8-180-72510 - Hybrid Disability Insurance	.00	.00	57.20	.00	.00	.00
30-113-61-10-8-180-72750 - VRS Retiree Health Care Credit	.00	.00	254.20	254.00	187.00	(67.00)
30-113-61-10-8-180-73255 - Professional Development	.00	.00	150.00	.00	.00	.00
30-113-61-10-8-180-76435 - Supplies - Instructional	.00	.00	2,157.25	6,205.00	782.00	(5,423.00)
Program <b>180 - Pre-K Non- Sp Ed</b> Totals	\$0.00	\$0.00	\$34,988.01	\$39,137.00	\$27,090.00	(\$12,047.00)
Level <b>8 - Pre-K</b> Totals	\$0.00	\$0.00	\$34,988.01	\$39,137.00	\$27,090.00	(\$12,047.00)
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$2,698,643.19	\$2,828,273.12	\$2,852,763.16	\$2,990,104.00	\$2,969,960.00	(\$20,144.00)
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-21-2-110-71124 - Compensation-Guidance Counselors	55,983.04	58,272.04	56,956.81	59,939.00	61,821.00	1,882.00
30-113-61-21-2-110-72100 - FICA	3,936.64	4,093.65	4,009.93	4,585.00	4,729.00	144.00
30-113-61-21-2-110-72210 - VRS Pension Contribution	8,192.40	9,493.68	8,849.37	9,398.00	10,275.00	877.00
30-113-61-21-2-110-72300 - Group Health and Dental Insurance	8,332.09	8,672.70	8,284.85	8,170.00	8,170.00	.00
30-113-61-21-2-110-72400 - VRS Group Life Insurance	732.12	762.00	739.59	785.00	828.00	43.00
30-113-61-21-2-110-72750 - VRS Retiree Health Care Credit	620.28	715.56	677.37	719.00	748.00	29.00
30-113-61-21-2-110-76285 - Guidance	383.28	194.54	448.63	330.00	318.00	(12.00)
Program <b>110 - Regular Instruction</b> Totals	\$78,179.85	\$82,204.17	\$79,966.55	\$83,926.00	\$86,889.00	\$2,963.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
30-113-61-21-2-120-71124 - Compensation-Guidance Counselors	.00	.00	2,982.23	.00	.00	.00
30-113-61-21-2-120-72100 - FICA	.00	.00	209.86	.00	.00	.00
30-113-61-21-2-120-72210 - VRS Pension Contribution	.00	.00	549.03	.00	.00	.00
30-113-61-21-2-120-72300 - Group Health and Dental Insurance	.00	.00	435.87	.00	.00	.00
30-113-61-21-2-120-72400 - VRS Group Life Insurance	.00	.00	45.61	.00	.00	.00
30-113-61-21-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	41.93	.00	.00	.00
30-113-61-21-2-120-76285 - Guidance	.00	.00	23.61	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$0.00	\$0.00	\$4,288.14	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$78,179.85	\$82,204.17	\$84,254.69	\$83,926.00	\$86,889.00	\$2,963.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$78,179.85	\$82,204.17	\$84,254.69	\$83,926.00	\$86,889.00	\$2,963.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-32-2-110-71122 - Compensation-Librarians	49,375.18	49,800.00	51,354.66	50,689.00	63,638.00	12,949.00
30-113-61-32-2-110-72100 - FICA	2,799.82	2,862.41	3,004.77	3,878.00	4,868.00	990.00
30-113-61-32-2-110-72210 - VRS Pension Contribution	7,116.96	8,007.24	7,829.50	7,948.00	10,577.00	2,629.00
30-113-61-32-2-110-72300 - Group Health and Dental Insurance	9,944.92	10,329.06	9,472.48	8,170.00	8,170.00	.00
30-113-61-32-2-110-72400 - VRS Group Life Insurance	636.00	642.72	654.10	664.00	853.00	189.00
30-113-61-32-2-110-72750 - VRS Retiree Health Care Credit	538.92	603.48	599.20	608.00	770.00	162.00
30-113-61-32-2-110-73130 - Repair/Maint - Audio/Visual	686.10	1,707.78	.00	2,708.00	750.00	(1,958.00)
30-113-61-32-2-110-76155 - Audio Visual Media	1,193.55	.00	.00	1,215.00	300.00	(915.00)
30-113-61-32-2-110-76325 - Library Books and Supplies	4,319.75	4,821.61	5,503.98	3,131.00	5,250.00	2,119.00
30-113-61-32-2-110-76330 - Library Reference Materials	1,230.68	890.52	918.02	900.00	900.00	.00
30-113-61-32-2-110-76355 - Periodicals	.00	196.99	261.16	447.00	700.00	253.00
Program <b>110 - Regular Instruction Totals</b>	\$77,841.88	\$79,861.81	\$79,597.87	\$80,358.00	\$96,776.00	\$16,418.00
Level <b>2 - Elementary Totals</b>	\$77,841.88	\$79,861.81	\$79,597.87	\$80,358.00	\$96,776.00	\$16,418.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	\$77,841.88	\$79,861.81	\$79,597.87	\$80,358.00	\$96,776.00	\$16,418.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-113-61-41-2-110-71126 - Compensation-Principals	91,080.96	92,106.96	94,424.04	94,424.00	100,136.00	5,712.00
30-113-61-41-2-110-71127 - Compensation-Asst Principals	64,245.63	57,059.50	59,070.41	58,943.00	63,683.00	4,740.00
30-113-61-41-2-110-71150 - Compensation-Clerical	35,685.64	36,647.41	37,523.33	37,197.00	38,318.00	1,121.00
30-113-61-41-2-110-71200 - Compensation-OT	918.40	1,131.91	623.36	1,000.00	1,000.00	.00
30-113-61-41-2-110-71520 - Compensation-Substitutes	2,225.56	2,171.52	261.32	.00	.00	.00
30-113-61-41-2-110-72100 - FICA	14,468.94	14,371.41	14,604.36	14,655.00	15,540.00	885.00
30-113-61-41-2-110-72210 - VRS Pension Contribution	22,681.91	24,256.20	23,891.22	29,880.00	33,595.00	3,715.00
30-113-61-41-2-110-72220 - VRS Hybrid Pension Contribution	5,190.24	5,922.48	5,832.48	.00	.00	.00
30-113-61-41-2-110-72300 - Group Health and Dental Insurance	8,247.49	.00	.00	17,178.00	17,178.00	.00
30-113-61-41-2-110-72400 - VRS Group Life Insurance	2,490.56	2,422.44	2,483.38	2,496.00	2,709.00	213.00
30-113-61-41-2-110-72510 - Hybrid Disability Insurance	95.64	99.67	100.44	.00	.00	.00
30-113-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,110.40	2,274.48	2,274.74	2,287.00	2,446.00	159.00
30-113-61-41-2-110-73160 - Repair/Maint - School Office Equipment	11,620.14	10,557.33	10,375.67	12,241.00	12,241.00	.00
30-113-61-41-2-110-75521 - Travel-Principals	1,165.29	505.28	774.92	600.00	600.00	.00
30-113-61-41-2-110-75803 - Dues-Accreditation	.00	.00	.00	100.00	100.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$262,226.80	\$249,526.59	\$252,239.67	\$271,001.00	\$287,546.00	\$16,545.00
Level <b>2 - Elementary Totals</b>	\$262,226.80	\$249,526.59	\$252,239.67	\$271,001.00	\$287,546.00	\$16,545.00
Sub-Function <b>41 - Admin. Principals Office Totals</b>	\$262,226.80	\$249,526.59	\$252,239.67	\$271,001.00	\$287,546.00	\$16,545.00
Function <b>61 - Instruction Totals</b>	\$3,116,891.72	\$3,239,865.69	\$3,268,855.39	\$3,425,389.00	\$3,441,171.00	\$15,782.00
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-113-62-62-9-222-76100 - Supplies - Nursing	349.28	349.98	349.40	350.00	367.00	17.00
Program <b>222 - Health Services Totals</b>	\$349.28	\$349.98	\$349.40	\$350.00	\$367.00	\$17.00
Level <b>9 - District Wide Totals</b>	\$349.28	\$349.98	\$349.40	\$350.00	\$367.00	\$17.00
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	\$349.28	\$349.98	\$349.40	\$350.00	\$367.00	\$17.00
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	\$349.28	\$349.98	\$349.40	\$350.00	\$367.00	\$17.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-113-64-64-9-420-71190 - Compensation-Custodians	120,439.25	121,934.30	101,650.39	122,212.00	118,978.00	(3,234.00)
30-113-64-64-9-420-71200 - Compensation-OT	4,449.89	4,265.95	4,017.16	3,500.00	6,500.00	3,000.00
30-113-64-64-9-420-71520 - Compensation-Substitutes	1,066.83	244.27	750.25	1,500.00	1,500.00	.00
30-113-64-64-9-420-71522 - Compensation-REWIP Retirees	.00	.00	14,913.10	.00	.00	.00
30-113-64-64-9-420-72100 - FICA	9,346.38	9,302.59	8,949.01	9,732.00	9,484.00	(248.00)
30-113-64-64-9-420-72210 - VRS Pension Contribution	8,694.96	9,391.98	7,962.06	8,750.00	7,953.00	(797.00)
30-113-64-64-9-420-72300 - Group Health and Dental Insurance	20,799.39	24,278.46	26,409.12	28,405.00	28,405.00	.00
30-113-64-64-9-420-72400 - VRS Group Life Insurance	1,578.49	1,589.94	1,321.46	1,603.00	1,594.00	(9.00)
30-113-64-64-9-420-72700 - Workers Compensation	710.20	677.21	690.00	1,000.00	1,000.00	.00
30-113-64-64-9-420-72750 - VRS Retiree Health Care Credit	972.72	1,023.78	810.91	937.00	986.00	49.00
30-113-64-64-9-420-72800 - Termination Pay for Vac/Sick Leave	.00	.00	4,290.58	.00	.00	.00
30-113-64-64-9-420-72850 - OPEB ARC	578.00	655.00	655.00	.00	.00	.00
30-113-64-64-9-420-73180 - Repair/Maint - Other Contracted	15,468.60	11,422.02	13,547.97	10,500.00	10,500.00	.00
30-113-64-64-9-420-74900 - Building Maintenance -City	37,271.56	40,932.48	37,289.34	38,000.00	38,000.00	.00
30-113-64-64-9-420-75001 - Telecom/ Internet Services	5,721.28	5,311.28	5,011.25	6,000.00	6,000.00	.00
30-113-64-64-9-420-75004 - Utilities - Electric	84,246.64	80,435.76	83,609.47	90,000.00	90,000.00	.00
30-113-64-64-9-420-75005 - Utilities - Natural Gas	9,453.64	9,115.96	10,134.34	12,000.00	12,000.00	.00
30-113-64-64-9-420-75009 - Utilities - Water and Sewer	8,924.80	10,541.73	10,934.14	15,000.00	15,000.00	.00
30-113-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	.00	29.44	1,142.65	2,850.00	1,500.00	(1,350.00)
30-113-64-64-9-420-76110 - Supplies - Operational	13,380.71	12,128.03	17,603.16	10,000.00	10,000.00	.00
Program <b>420 - Building Services Totals</b>	<b>\$343,103.34</b>	<b>\$343,280.18</b>	<b>\$351,691.36</b>	<b>\$361,989.00</b>	<b>\$359,400.00</b>	<b>(\$2,589.00)</b>
Program <b>430 - Grounds Services</b>						
30-113-64-64-9-430-74910 - Grounds Maintenance-City	7,562.90	14,454.26	22,142.83	18,000.00	18,000.00	.00
Program <b>430 - Grounds Services Totals</b>	<b>\$7,562.90</b>	<b>\$14,454.26</b>	<b>\$22,142.83</b>	<b>\$18,000.00</b>	<b>\$18,000.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$350,666.24</b>	<b>\$357,734.44</b>	<b>\$373,834.19</b>	<b>\$379,989.00</b>	<b>\$377,400.00</b>	<b>(\$2,589.00)</b>
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$350,666.24</b>	<b>\$357,734.44</b>	<b>\$373,834.19</b>	<b>\$379,989.00</b>	<b>\$377,400.00</b>	<b>(\$2,589.00)</b>
Function <b>64 - Operation &amp; Maintenance Totals</b>	<b>\$350,666.24</b>	<b>\$357,734.44</b>	<b>\$373,834.19</b>	<b>\$379,989.00</b>	<b>\$377,400.00</b>	<b>(\$2,589.00)</b>

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-113-68-10-9-800-71139 - Compensation-ITRT	14,917.81	15,379.83	15,864.45	16,569.00	17,090.00	521.00
30-113-68-10-9-800-72100 - FICA	1,106.44	1,139.36	1,171.10	1,268.00	1,307.00	39.00
30-113-68-10-9-800-72210 - VRS Pension Contribution	2,129.04	2,472.60	2,450.79	2,598.00	2,840.00	242.00
30-113-68-10-9-800-72300 - Group Health and Dental Insurance	1,679.77	1,746.03	1,756.05	2,486.00	2,486.00	.00
30-113-68-10-9-800-72400 - VRS Group Life Insurance	190.32	198.48	204.78	217.00	229.00	12.00
30-113-68-10-9-800-72750 - VRS Retiree Health Care Credit	161.16	186.36	187.58	199.00	207.00	8.00
30-113-68-10-9-800-73175 - Repair/Maint- Computer	767.89	3,222.54	3,388.88	3,200.00	3,200.00	.00
30-113-68-10-9-800-76305 - ITRT	421.01	456.42	691.75	450.00	450.00	.00
30-113-68-10-9-800-76515 - Software-Instructional	5,463.00	1,292.00	100.00	2,500.00	2,200.00	(300.00)
30-113-68-10-9-800-76530 - Computer Supplies	4,220.20	4,493.65	4,188.27	4,400.00	4,400.00	.00
30-113-68-10-9-800-78050 - Technology Addl VPSA Eligible	26,963.60	11,837.75	26,501.10	20,400.00	20,400.00	.00
Program <b>800 - Technology</b> Totals	\$58,020.24	\$42,425.02	\$56,504.75	\$54,287.00	\$54,809.00	\$522.00
Level <b>9 - District Wide</b> Totals	\$58,020.24	\$42,425.02	\$56,504.75	\$54,287.00	\$54,809.00	\$522.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$58,020.24	\$42,425.02	\$56,504.75	\$54,287.00	\$54,809.00	\$522.00
Function <b>68 - Technology</b> Totals	\$58,020.24	\$42,425.02	\$56,504.75	\$54,287.00	\$54,809.00	\$522.00
Locations <b>113 - Carver Elementary</b> Totals	\$3,525,927.48	\$3,640,375.13	\$3,699,543.73	\$3,860,015.00	\$3,873,747.00	\$13,732.00





**THIS PAGE INTENTIONALLY BLANK**



# West Salem Elementary

# Back of Tab

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-10-2-110-71120 - Compensation-Instructional Salaries	1,258,525.76	1,407,127.48	1,494,609.75	1,510,151.00	1,610,265.00	100,114.00
30-114-61-10-2-110-71151 - Compensation-Instructional Asst	96,943.23	124,031.67	95,568.80	95,839.00	99,457.00	3,618.00
30-114-61-10-2-110-71520 - Compensation-Substitutes	47,617.13	29,896.53	38,937.69	28,000.00	28,000.00	.00
30-114-61-10-2-110-71522 - Compensation-REWIP Retirees	25,864.63	30,893.55	32,079.50	62,618.00	13,871.00	(48,747.00)
30-114-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	15,208.21	17,499.84	22,500.00	15,000.00	15,000.00	.00
30-114-61-10-2-110-72100 - FICA	102,292.16	113,708.95	119,786.93	130,907.00	135,129.00	4,222.00
30-114-61-10-2-110-72210 - VRS Pension Contribution	197,841.86	239,021.24	228,045.70	251,757.00	293,575.00	41,818.00
30-114-61-10-2-110-72220 - VRS Hybrid Pension Contribution	.00	9,162.57	19,901.60	.00	.00	.00
30-114-61-10-2-110-72300 - Group Health and Dental Insurance	188,079.98	214,512.79	201,637.42	222,884.00	222,884.00	.00
30-114-61-10-2-110-72400 - VRS Group Life Insurance	17,678.86	19,921.77	20,715.00	21,033.00	23,670.00	2,637.00
30-114-61-10-2-110-72510 - Hybrid Disability Insurance	.00	298.67	525.90	.00	.00	.00
30-114-61-10-2-110-72600 - Unemployment Compensation	.00	31.18	.00	.00	.00	.00
30-114-61-10-2-110-72700 - Workers Compensation	8,818.31	8,408.68	8,569.00	10,000.00	10,000.00	.00
30-114-61-10-2-110-72750 - VRS Retiree Health Care Credit	14,980.02	18,705.24	18,975.60	19,267.00	21,373.00	2,106.00
30-114-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	3,580.00	40.00	3,120.00	.00	.00	.00
30-114-61-10-2-110-72850 - OPEB ARC	7,123.00	8,076.00	8,076.00	.00	.00	.00
30-114-61-10-2-110-76010 - Agenda Books	1,199.33	1,200.00	1,019.40	1,200.00	1,200.00	.00
30-114-61-10-2-110-76015 - Allotment	20,149.78	17,808.38	20,646.89	19,074.00	19,874.00	800.00
30-114-61-10-2-110-76045 - Furniture and Equip <\$5,000	934.42	2,042.65	3,030.57	1,810.00	9,505.00	7,695.00
30-114-61-10-2-110-76085 - School Improvement	.00	122.08	.00	103.00	103.00	.00
30-114-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	460.00	499.47	515.37	500.00	500.00	.00
30-114-61-10-2-110-76325 - Library Books and Supplies	.00	.00	12.73	.00	.00	.00
30-114-61-10-2-110-76350 - Music	381.00	381.53	199.27	200.00	200.00	.00
30-114-61-10-2-110-76360 - Physical Education	337.00	213.96	.00	237.00	327.00	90.00
30-114-61-10-2-110-76365 - Reading	573.00	860.33	1,714.00	8,050.00	449.00	(7,601.00)
30-114-61-10-2-110-76485 - Supplies - Kindergarten	778.00	777.74	1,011.81	887.00	1,195.00	308.00
30-114-61-10-2-110-76490 - Supplies - First Grade	803.00	597.46	586.15	591.00	381.00	(210.00)
30-114-61-10-2-110-76495 - Supplies - Second Grade	760.00	686.76	524.22	530.00	338.00	(192.00)

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-10-2-110-76500 - Supplies - Third Grade	641.00	683.76	695.60	498.00	508.00	10.00
30-114-61-10-2-110-76505 - Supplies - Fourth Grade	589.73	896.89	996.00	862.00	858.00	(4.00)
30-114-61-10-2-110-76510 - Supplies - Fifth Grade	970.00	909.81	888.24	906.00	734.00	(172.00)
Program <b>110 - Regular Instruction Totals</b>	\$2,013,129.41	\$2,269,016.98	\$2,344,889.14	\$2,402,904.00	\$2,509,396.00	\$106,492.00
Program <b>120 - Special Education</b>						
30-114-61-10-2-120-71120 - Compensation-Instructional Salaries	108,189.00	164,765.92	158,658.39	158,889.00	164,557.00	5,668.00
30-114-61-10-2-120-71151 - Compensation-Instructional Asst	27,589.27	28,221.77	28,900.61	28,963.00	29,835.00	872.00
30-114-61-10-2-120-71520 - Compensation-Substitutes	.00	.00	171.95	.00	.00	.00
30-114-61-10-2-120-71650 - Compensation-NBC Teacher Bonus	.00	4,999.92	7,500.00	.00	.00	.00
30-114-61-10-2-120-72100 - FICA	9,708.41	14,052.64	13,708.16	14,371.00	14,871.00	500.00
30-114-61-10-2-120-72210 - VRS Pension Contribution	17,881.20	20,661.00	18,816.90	29,455.00	32,308.00	2,853.00
30-114-61-10-2-120-72220 - VRS Hybrid Pension Contribution	2,020.68	10,774.93	10,638.26	.00	.00	.00
30-114-61-10-2-120-72300 - Group Health and Dental Insurance	25,169.00	41,079.25	38,011.06	25,746.00	25,746.00	.00
30-114-61-10-2-120-72400 - VRS Group Life Insurance	1,778.40	2,523.36	2,460.80	2,461.00	2,605.00	144.00
30-114-61-10-2-120-72510 - Hybrid Disability Insurance	37.20	.00	.00	.00	.00	.00
30-114-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,506.96	2,369.16	2,254.30	2,254.00	2,352.00	98.00
30-114-61-10-2-120-76390 - Sp Ed LD	425.00	592.98	234.29	488.00	684.00	196.00
30-114-61-10-2-120-76410 - Sp Ed ID	384.34	392.35	546.23	296.00	293.00	(3.00)
Program <b>120 - Special Education Totals</b>	\$194,689.46	\$290,433.28	\$281,900.95	\$262,923.00	\$273,251.00	\$10,328.00
Level <b>2 - Elementary Totals</b>	\$2,207,818.87	\$2,559,450.26	\$2,626,790.09	\$2,665,827.00	\$2,782,647.00	\$116,820.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$2,207,818.87	\$2,559,450.26	\$2,626,790.09	\$2,665,827.00	\$2,782,647.00	\$116,820.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-21-2-110-71124 - Compensation-Guidance Counselors	52,033.96	54,211.96	47,005.80	49,236.00	50,782.00	1,546.00
30-114-61-21-2-110-72100 - FICA	3,926.80	4,091.38	3,528.39	3,767.00	3,885.00	118.00
30-114-61-21-2-110-72210 - VRS Pension Contribution	7,613.52	8,831.04	7,260.60	7,720.00	8,440.00	720.00
30-114-61-21-2-110-72300 - Group Health and Dental Insurance	7,294.11	7,556.60	5,298.10	8,582.00	8,582.00	.00
30-114-61-21-2-110-72400 - VRS Group Life Insurance	680.28	708.84	606.84	645.00	680.00	35.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-21-2-110-72750 - VRS Retiree Health Care Credit	576.48	665.52	555.71	591.00	614.00	23.00
30-114-61-21-2-110-76285 - Guidance	160.00	141.95	85.18	125.00	125.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$72,285.15</b>	<b>\$76,207.29</b>	<b>\$64,340.62</b>	<b>\$70,666.00</b>	<b>\$73,108.00</b>	<b>\$2,442.00</b>
Program <b>120 - Special Education</b>						
30-114-61-21-2-120-71124 - Compensation-Guidance Counselors	.00	.00	2,525.53	.00	.00	.00
30-114-61-21-2-120-72100 - FICA	.00	.00	189.93	.00	.00	.00
30-114-61-21-2-120-72210 - VRS Pension Contribution	.00	.00	459.60	.00	.00	.00
30-114-61-21-2-120-72300 - Group Health and Dental Insurance	.00	.00	298.78	.00	.00	.00
30-114-61-21-2-120-72400 - VRS Group Life Insurance	.00	.00	38.16	.00	.00	.00
30-114-61-21-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	35.09	.00	.00	.00
30-114-61-21-2-120-76285 - Guidance	.00	.00	4.48	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,551.57</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$72,285.15</b>	<b>\$76,207.29</b>	<b>\$67,892.19</b>	<b>\$70,666.00</b>	<b>\$73,108.00</b>	<b>\$2,442.00</b>
Sub-Function <b>21 - Student Guidance Totals</b>	<b>\$72,285.15</b>	<b>\$76,207.29</b>	<b>\$67,892.19</b>	<b>\$70,666.00</b>	<b>\$73,108.00</b>	<b>\$2,442.00</b>
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-32-2-110-71122 - Compensation-Librarians	62,178.90	64,563.52	66,925.32	66,948.00	68,087.00	1,139.00
30-114-61-32-2-110-71650 - Compensation-NBC Teacher Bonus	4,999.96	4,999.96	5,000.00	.00	.00	.00
30-114-61-32-2-110-72100 - FICA	4,630.73	4,816.85	5,021.59	5,122.00	5,209.00	87.00
30-114-61-32-2-110-72210 - VRS Pension Contribution	8,980.68	10,432.44	10,342.20	10,497.00	11,316.00	819.00
30-114-61-32-2-110-72300 - Group Health and Dental Insurance	8,111.67	8,435.32	7,748.80	8,582.00	8,582.00	.00
30-114-61-32-2-110-72400 - VRS Group Life Insurance	802.56	837.36	864.00	877.00	912.00	35.00
30-114-61-32-2-110-72750 - VRS Retiree Health Care Credit	680.04	786.24	791.50	803.00	824.00	21.00
30-114-61-32-2-110-73130 - Repair/Maint - Audio/Visual	938.85	558.75	476.95	560.00	550.00	(10.00)
30-114-61-32-2-110-76155 - Audio Visual Media	550.00	557.31	529.76	550.00	500.00	(50.00)
30-114-61-32-2-110-76325 - Library Books and Supplies	3,823.78	3,518.98	3,454.83	3,579.00	3,698.00	119.00
30-114-61-32-2-110-76330 - Library Reference Materials	1,342.25	1,787.95	1,832.52	1,890.00	1,890.00	.00
30-114-61-32-2-110-76355 - Periodicals	967.12	900.10	613.93	979.00	899.00	(80.00)

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
Program <b>110 - Regular Instruction</b> Totals	\$98,006.54	\$102,194.78	\$103,601.40	\$100,387.00	\$102,467.00	\$2,080.00
Level <b>2 - Elementary</b> Totals	\$98,006.54	\$102,194.78	\$103,601.40	\$100,387.00	\$102,467.00	\$2,080.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b> Totals	\$98,006.54	\$102,194.78	\$103,601.40	\$100,387.00	\$102,467.00	\$2,080.00
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-114-61-41-2-110-71126 - Compensation-Principals	96,656.04	98,751.00	101,235.00	101,235.00	107,360.00	6,125.00
30-114-61-41-2-110-71127 - Compensation-Asst Principals	68,178.22	69,184.59	70,177.00	69,892.00	70,581.00	689.00
30-114-61-41-2-110-71150 - Compensation-Clerical	37,581.44	33,941.64	34,607.57	34,541.00	35,582.00	1,041.00
30-114-61-41-2-110-71200 - Compensation-OT	509.65	704.80	193.04	2,000.00	2,000.00	.00
30-114-61-41-2-110-71520 - Compensation-Substitutes	3,299.54	2,548.44	680.52	.00	.00	.00
30-114-61-41-2-110-72100 - FICA	13,917.49	13,884.91	14,416.35	15,887.00	16,488.00	601.00
30-114-61-41-2-110-72210 - VRS Pension Contribution	29,523.36	32,747.64	32,091.98	32,249.00	35,488.00	3,239.00
30-114-61-41-2-110-72300 - Group Health and Dental Insurance	24,694.18	24,223.64	23,462.46	25,746.00	25,746.00	.00
30-114-61-41-2-110-72400 - VRS Group Life Insurance	2,638.31	2,628.60	2,681.14	2,694.00	2,861.00	167.00
30-114-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,235.48	2,468.16	2,455.94	2,468.00	2,584.00	116.00
30-114-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave	1,841.97	214.60	.00	.00	.00	.00
30-114-61-41-2-110-73180 - Repair/Maint - Other Contracted	9,392.95	11,954.52	9,728.28	12,000.00	12,000.00	.00
30-114-61-41-2-110-75521 - Travel-Principals	610.00	252.64	748.40	1,000.00	1,000.00	.00
30-114-61-41-2-110-75803 - Dues-Accreditation	380.00	328.00	328.00	350.00	350.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$291,458.63	\$293,833.18	\$292,805.68	\$300,062.00	\$312,040.00	\$11,978.00
Level <b>2 - Elementary</b> Totals	\$291,458.63	\$293,833.18	\$292,805.68	\$300,062.00	\$312,040.00	\$11,978.00
Sub-Function <b>41 - Admin. Principals Office</b> Totals	\$291,458.63	\$293,833.18	\$292,805.68	\$300,062.00	\$312,040.00	\$11,978.00
Function <b>61 - Instruction</b> Totals	\$2,669,569.19	\$3,031,685.51	\$3,091,089.36	\$3,136,942.00	\$3,270,262.00	\$133,320.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-114-62-62-9-222-76100 - Supplies - Nursing	444.00	448.55	440.68	401.00	410.00	9.00
Program <b>222 - Health Services Totals</b>	<b>\$444.00</b>	<b>\$448.55</b>	<b>\$440.68</b>	<b>\$401.00</b>	<b>\$410.00</b>	<b>\$9.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$444.00</b>	<b>\$448.55</b>	<b>\$440.68</b>	<b>\$401.00</b>	<b>\$410.00</b>	<b>\$9.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$444.00</b>	<b>\$448.55</b>	<b>\$440.68</b>	<b>\$401.00</b>	<b>\$410.00</b>	<b>\$9.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$444.00</b>	<b>\$448.55</b>	<b>\$440.68</b>	<b>\$401.00</b>	<b>\$410.00</b>	<b>\$9.00</b>
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-114-64-64-9-420-71190 - Compensation-Custodians	88,130.68	92,841.54	94,530.88	95,426.00	110,729.00	15,303.00
30-114-64-64-9-420-71200 - Compensation-OT	4,968.41	4,364.26	4,488.01	5,500.00	8,500.00	3,000.00
30-114-64-64-9-420-71520 - Compensation-Substitutes	2,876.35	1,931.72	1,904.28	2,500.00	2,500.00	.00
30-114-64-64-9-420-72100 - FICA	6,940.72	7,160.34	7,248.20	7,912.00	9,083.00	1,171.00
30-114-64-64-9-420-72210 - VRS Pension Contribution	6,885.48	7,616.40	7,264.32	7,658.00	7,636.00	(22.00)
30-114-64-64-9-420-72300 - Group Health and Dental Insurance	20,064.78	20,373.12	20,191.44	24,070.00	24,070.00	.00
30-114-64-64-9-420-72400 - VRS Group Life Insurance	1,056.84	1,083.36	1,110.48	1,251.00	1,484.00	233.00
30-114-64-64-9-420-72600 - Unemployment Compensation	273.42	.00	.00	.00	.00	.00
30-114-64-64-9-420-72700 - Workers Compensation	710.20	677.21	690.00	1,000.00	1,000.00	.00
30-114-64-64-9-420-72750 - VRS Retiree Health Care Credit	694.44	752.40	710.64	773.00	926.00	153.00
30-114-64-64-9-420-72850 - OPEB ARC	578.00	655.00	655.00	.00	.00	.00
30-114-64-64-9-420-73180 - Repair/Maint - Other Contracted	14,605.64	15,071.85	21,410.87	9,500.00	9,500.00	.00
30-114-64-64-9-420-74900 - Building Maintenance - City	30,905.87	38,276.27	60,797.94	42,000.00	42,000.00	.00
30-114-64-64-9-420-75001 - Telecom/ Internet Services	5,471.52	5,467.16	5,226.10	6,000.00	6,000.00	.00
30-114-64-64-9-420-75004 - Utilities - Electric	58,839.12	62,776.20	63,762.12	66,000.00	66,000.00	.00
30-114-64-64-9-420-75005 - Utilities - Natural Gas	9,453.11	11,186.66	11,538.57	12,500.00	12,500.00	.00
30-114-64-64-9-420-75009 - Utilities - Water and Sewer	11,093.34	8,285.53	22,592.98	12,000.00	12,000.00	.00
30-114-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	2,455.03	2,642.26	824.34	1,500.00	1,500.00	.00
30-114-64-64-9-420-76110 - Supplies - Operational	13,933.64	12,464.06	7,971.08	10,000.00	10,000.00	.00



# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
Program <b>420 - Building Services</b> Totals	\$279,936.59	\$293,625.34	\$332,917.25	\$305,590.00	\$325,428.00	\$19,838.00
Program <b>430 - Grounds Services</b>						
30-114-64-64-9-430-74910 - Grounds Maintenance-City	15,447.13	13,711.49	16,441.77	14,000.00	14,000.00	.00
Program <b>430 - Grounds Services</b> Totals	\$15,447.13	\$13,711.49	\$16,441.77	\$14,000.00	\$14,000.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$295,383.72	\$307,336.83	\$349,359.02	\$319,590.00	\$339,428.00	\$19,838.00
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$295,383.72	\$307,336.83	\$349,359.02	\$319,590.00	\$339,428.00	\$19,838.00
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$295,383.72	\$307,336.83	\$349,359.02	\$319,590.00	\$339,428.00	\$19,838.00
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-114-68-10-9-800-71139 - Compensation-ITRT	14,730.81	15,379.83	15,864.45	15,630.00	16,121.00	491.00
30-114-68-10-9-800-72100 - FICA	1,092.16	1,139.36	1,171.13	1,196.00	1,233.00	37.00
30-114-68-10-9-800-72210 - VRS Pension Contribution	2,129.05	2,472.60	2,450.80	2,451.00	2,679.00	228.00
30-114-68-10-9-800-72300 - Group Health and Dental Insurance	1,679.77	1,746.03	1,756.07	2,486.00	2,486.00	.00
30-114-68-10-9-800-72400 - VRS Group Life Insurance	190.32	198.48	204.80	205.00	216.00	11.00
30-114-68-10-9-800-72750 - VRS Retiree Health Care Credit	161.16	186.36	187.60	188.00	195.00	7.00
30-114-68-10-9-800-73175 - Repair/Maint- Computer	3,684.73	3,000.00	2,852.92	3,000.00	3,000.00	.00
30-114-68-10-9-800-76305 - ITRT	446.02	253.87	444.48	450.00	450.00	.00
30-114-68-10-9-800-76515 - Software-Instructional	1,526.34	2,251.64	2,613.74	3,550.00	4,300.00	750.00
30-114-68-10-9-800-76530 - Computer Supplies	4,485.00	4,430.03	4,476.93	4,485.00	4,485.00	.00
30-114-68-10-9-800-78050 - Technology Addl VPSA Eligible	23,700.85	11,463.86	20,317.51	20,400.00	20,400.00	.00
Program <b>800 - Technology</b> Totals	\$53,826.21	\$42,522.06	\$52,340.43	\$54,041.00	\$55,565.00	\$1,524.00
Level <b>9 - District Wide</b> Totals	\$53,826.21	\$42,522.06	\$52,340.43	\$54,041.00	\$55,565.00	\$1,524.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$53,826.21	\$42,522.06	\$52,340.43	\$54,041.00	\$55,565.00	\$1,524.00
Function <b>68 - Technology</b> Totals	\$53,826.21	\$42,522.06	\$52,340.43	\$54,041.00	\$55,565.00	\$1,524.00
Locations <b>114 - West Salem Elementary</b> Totals	\$3,019,223.12	\$3,381,992.95	\$3,493,229.49	\$3,510,974.00	\$3,665,665.00	\$154,691.00



# South Salem Elementary

# Back of Tab

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-10-2-110-71120 - Compensation-Instructional Salaries	1,125,971.61	1,266,751.29	1,264,022.29	1,309,939.00	1,322,662.00	12,723.00
30-115-61-10-2-110-71151 - Compensation-Instructional Asst	72,806.22	68,046.38	84,015.28	86,248.00	73,232.00	(13,016.00)
30-115-61-10-2-110-71520 - Compensation-Substitutes	36,378.48	45,248.17	60,731.68	50,000.00	50,000.00	.00
30-115-61-10-2-110-71522 - Compensation-REWIP Retirees	48,487.35	41,293.10	30,251.11	39,599.00	33,850.00	(5,749.00)
30-115-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	14,999.88	14,999.88	10,000.00	7,500.00	5,000.00	(2,500.00)
30-115-61-10-2-110-72100 - FICA	91,303.69	101,185.02	101,950.70	114,229.00	113,774.00	(455.00)
30-115-61-10-2-110-72210 - VRS Pension Contribution	162,341.21	187,925.18	192,506.77	218,906.00	231,998.00	13,092.00
30-115-61-10-2-110-72220 - VRS Hybrid Pension Contribution	12,401.01	27,888.46	21,511.06	.00	.00	.00
30-115-61-10-2-110-72300 - Group Health and Dental Insurance	178,698.13	198,359.99	192,472.88	188,955.00	188,955.00	.00
30-115-61-10-2-110-72400 - VRS Group Life Insurance	15,645.92	17,323.34	17,950.36	18,289.00	18,705.00	416.00
30-115-61-10-2-110-72510 - Hybrid Disability Insurance	271.41	474.10	350.81	.00	.00	.00
30-115-61-10-2-110-72700 - Workers Compensation	8,581.58	8,182.94	8,339.00	10,000.00	10,000.00	.00
30-115-61-10-2-110-72750 - VRS Retiree Health Care Credit	13,230.85	16,265.72	16,378.99	16,753.00	16,890.00	137.00
30-115-61-10-2-110-72850 - OPEB ARC	7,123.00	8,076.00	8,076.00	.00	.00	.00
30-115-61-10-2-110-73153 - Repair & Maint - Music Dept	449.08	450.66	449.15	450.00	450.00	.00
30-115-61-10-2-110-73154 - Repair & Maint - PE Equipment	129.32	164.00	161.80	164.00	164.00	.00
30-115-61-10-2-110-76010 - Agenda Books	1,200.00	1,200.00	1,103.90	1,200.00	1,240.00	40.00
30-115-61-10-2-110-76015 - Allotment	21,130.08	21,042.87	21,011.72	18,567.00	19,547.00	980.00
30-115-61-10-2-110-76045 - Furniture and Equip <\$5,000	750.00	750.00	747.35	750.00	500.00	(250.00)
30-115-61-10-2-110-76085 - School Improvement	44.78	100.00	100.00	100.00	100.00	.00
30-115-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	1,245.00	1,244.84	1,244.48	1,245.00	1,000.00	(245.00)
30-115-61-10-2-110-76195 - Career Education	135.00	59.97	97.41	.00	.00	.00
30-115-61-10-2-110-76350 - Music	456.12	454.11	455.22	457.00	456.00	(1.00)
30-115-61-10-2-110-76360 - Physical Education	713.47	715.52	720.01	720.00	720.00	.00
30-115-61-10-2-110-76365 - Reading	609.00	610.39	513.11	610.00	610.00	.00
30-115-61-10-2-110-76485 - Supplies - Kindergarten	1,039.53	1,040.65	1,040.36	1,041.00	850.00	(191.00)
30-115-61-10-2-110-76490 - Supplies - First Grade	805.72	804.95	799.39	805.00	1,000.00	195.00
30-115-61-10-2-110-76495 - Supplies - Second Grade	823.21	869.12	880.00	880.00	900.00	20.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-10-2-110-76500 - Supplies - Third Grade	679.46	700.44	701.83	702.00	1,000.00	298.00
30-115-61-10-2-110-76505 - Supplies - Fourth Grade	701.00	698.80	700.54	701.00	1,100.00	399.00
30-115-61-10-2-110-76510 - Supplies - Fifth Grade	799.25	841.16	799.99	800.00	800.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$1,819,950.36	\$2,033,767.05	\$2,040,083.19	\$2,089,610.00	\$2,095,503.00	\$5,893.00
Program <b>120 - Special Education</b>						
30-115-61-10-2-120-71120 - Compensation-Instructional Salaries	192,207.75	200,630.74	176,294.87	178,475.00	176,554.00	(1,921.00)
30-115-61-10-2-120-71151 - Compensation-Instructional Asst	17,733.70	18,212.18	16,807.56	16,794.00	17,300.00	506.00
30-115-61-10-2-120-71520 - Compensation-Substitutes	6,139.20	3,380.35	3,494.10	.00	.00	.00
30-115-61-10-2-120-72100 - FICA	15,309.00	15,766.21	14,137.83	14,938.00	14,830.00	(108.00)
30-115-61-10-2-120-72210 - VRS Pension Contribution	24,856.85	28,359.72	23,131.40	30,618.00	32,219.00	1,601.00
30-115-61-10-2-120-72220 - VRS Hybrid Pension Contribution	6,804.06	7,676.76	7,486.70	.00	.00	.00
30-115-61-10-2-120-72300 - Group Health and Dental Insurance	28,573.88	29,627.12	24,333.52	34,118.00	34,118.00	.00
30-115-61-10-2-120-72400 - VRS Group Life Insurance	2,829.26	2,892.48	2,558.10	2,558.00	2,598.00	40.00
30-115-61-10-2-120-72510 - Hybrid Disability Insurance	125.30	114.30	90.23	.00	.00	.00
30-115-61-10-2-120-72750 - VRS Retiree Health Care Credit	2,397.14	2,715.96	2,343.30	2,343.00	2,346.00	3.00
30-115-61-10-2-120-76390 - Sp Ed LD	.00	547.25	424.84	536.00	625.00	89.00
30-115-61-10-2-120-76392 - Sp Ed CC	1,089.10	1,117.03	1,023.09	1,089.00	1,000.00	(89.00)
30-115-61-10-2-120-76415 - Sp Ed BD	600.22	.00	288.70	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$298,665.46	\$311,040.10	\$272,414.24	\$281,469.00	\$281,590.00	\$121.00
Level <b>2 - Elementary Totals</b>	\$2,118,615.82	\$2,344,807.15	\$2,312,497.43	\$2,371,079.00	\$2,377,093.00	\$6,014.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$2,118,615.82	\$2,344,807.15	\$2,312,497.43	\$2,371,079.00	\$2,377,093.00	\$6,014.00
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-21-2-110-71124 - Compensation-Guidance Counselors	55,983.04	58,272.04	56,956.81	59,939.00	61,821.00	1,882.00
30-115-61-21-2-110-72100 - FICA	4,232.45	4,357.77	4,259.96	4,585.00	4,729.00	144.00
30-115-61-21-2-110-72210 - VRS Pension Contribution	8,192.40	9,493.68	8,849.37	9,398.00	10,275.00	877.00
30-115-61-21-2-110-72300 - Group Health and Dental Insurance	6,698.52	9,246.09	8,894.85	3,529.00	3,529.00	.00
30-115-61-21-2-110-72400 - VRS Group Life Insurance	732.12	762.00	739.59	785.00	828.00	43.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-21-2-110-72750 - VRS Retiree Health Care Credit	620.28	715.56	677.37	719.00	748.00	29.00
30-115-61-21-2-110-76195 - Career Education	.00	72.23	26.97	135.00	135.00	.00
30-115-61-21-2-110-76285 - Guidance	275.00	275.00	257.89	275.00	275.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$76,733.81	\$83,194.37	\$80,662.81	\$79,365.00	\$82,340.00	\$2,975.00
Program <b>120 - Special Education</b>						
30-115-61-21-2-120-71124 - Compensation-Guidance Counselors	.00	.00	2,982.23	.00	.00	.00
30-115-61-21-2-120-72100 - FICA	.00	.00	222.99	.00	.00	.00
30-115-61-21-2-120-72210 - VRS Pension Contribution	.00	.00	549.03	.00	.00	.00
30-115-61-21-2-120-72300 - Group Health and Dental Insurance	.00	.00	468.15	.00	.00	.00
30-115-61-21-2-120-72400 - VRS Group Life Insurance	.00	.00	45.61	.00	.00	.00
30-115-61-21-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	41.93	.00	.00	.00
30-115-61-21-2-120-76285 - Guidance	.00	.00	13.57	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$0.00	\$0.00	\$4,323.51	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$76,733.81	\$83,194.37	\$84,986.32	\$79,365.00	\$82,340.00	\$2,975.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$76,733.81	\$83,194.37	\$84,986.32	\$79,365.00	\$82,340.00	\$2,975.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-32-2-110-71122 - Compensation-Librarians	59,899.50	62,779.07	64,652.64	64,761.00	66,797.00	2,036.00
30-115-61-32-2-110-71650 - Compensation-NBC Teacher Bonus	4,999.96	4,999.96	5,000.00	.00	.00	.00
30-115-61-32-2-110-72100 - FICA	4,815.72	5,064.20	5,254.78	4,954.00	5,110.00	156.00
30-115-61-32-2-110-72210 - VRS Pension Contribution	8,674.80	10,086.12	10,004.50	10,155.00	11,102.00	947.00
30-115-61-32-2-110-72300 - Group Health and Dental Insurance	6,391.06	6,552.36	6,009.52	8,529.00	8,529.00	.00
30-115-61-32-2-110-72400 - VRS Group Life Insurance	775.20	809.64	835.80	848.00	895.00	47.00
30-115-61-32-2-110-72750 - VRS Retiree Health Care Credit	656.88	760.20	765.60	777.00	808.00	31.00
30-115-61-32-2-110-73130 - Repair/Maint - Audio/Visual	448.10	818.08	850.00	850.00	850.00	.00
30-115-61-32-2-110-76155 - Audio Visual Media	1,108.99	1,100.00	1,100.00	1,100.00	1,100.00	.00
30-115-61-32-2-110-76325 - Library Books and Supplies	1,400.99	1,372.10	1,484.31	1,400.00	1,575.00	175.00
30-115-61-32-2-110-76330 - Library Reference Materials	890.52	890.52	918.02	860.00	860.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-32-2-110-76355 - Periodicals	188.85	198.00	46.61	200.00	200.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$90,250.57	\$95,430.25	\$96,921.78	\$94,434.00	\$97,826.00	\$3,392.00
Level <b>2 - Elementary Totals</b>	\$90,250.57	\$95,430.25	\$96,921.78	\$94,434.00	\$97,826.00	\$3,392.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	\$90,250.57	\$95,430.25	\$96,921.78	\$94,434.00	\$97,826.00	\$3,392.00
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-115-61-41-2-110-71126 - Compensation-Principals	104,622.96	105,669.36	96,321.96	96,322.00	102,149.00	5,827.00
30-115-61-41-2-110-71127 - Compensation-Asst Principals	72,350.52	73,369.81	58,728.24	58,943.00	73,698.00	14,755.00
30-115-61-41-2-110-71150 - Compensation-Clerical	40,817.70	41,724.60	42,853.94	42,085.00	33,699.00	(8,386.00)
30-115-61-41-2-110-71200 - Compensation-OT	1,392.92	866.07	1,570.39	2,000.00	2,000.00	.00
30-115-61-41-2-110-71520 - Compensation-Substitutes	5,482.94	961.64	1,995.72	.00	.00	.00
30-115-61-41-2-110-71522 - Compensation-REWIP Retirees	.00	.00	9,735.43	.00	.00	.00
30-115-61-41-2-110-72100 - FICA	16,039.37	16,130.52	15,027.30	15,250.00	15,323.00	73.00
30-115-61-41-2-110-72210 - VRS Pension Contribution	31,716.72	35,759.20	30,787.74	30,944.00	32,957.00	2,013.00
30-115-61-41-2-110-72300 - Group Health and Dental Insurance	23,045.76	21,517.62	21,879.96	25,588.00	25,588.00	.00
30-115-61-41-2-110-72400 - VRS Group Life Insurance	2,834.16	2,870.36	2,572.18	2,585.00	2,657.00	72.00
30-115-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,401.44	2,695.10	2,356.22	2,368.00	2,399.00	31.00
30-115-61-41-2-110-72800 - Termination Pay for Vac/Sick Leave	.00	21,792.60	6,611.10	.00	.00	.00
30-115-61-41-2-110-73160 - Repair/Maint - School Office Equipment	13,859.16	27,693.27	16,191.79	14,155.00	14,155.00	.00
30-115-61-41-2-110-75521 - Travel-Principals	1,223.20	1,060.56	1,115.36	1,300.00	1,000.00	(300.00)
30-115-61-41-2-110-75803 - Dues-Accreditation	380.00	380.00	380.00	380.00	240.00	(140.00)
Program <b>110 - Regular Instruction Totals</b>	\$316,166.85	\$352,490.71	\$308,127.33	\$291,920.00	\$305,865.00	\$13,945.00
Level <b>2 - Elementary Totals</b>	\$316,166.85	\$352,490.71	\$308,127.33	\$291,920.00	\$305,865.00	\$13,945.00
Sub-Function <b>41 - Admin. Principals Office Totals</b>	\$316,166.85	\$352,490.71	\$308,127.33	\$291,920.00	\$305,865.00	\$13,945.00
Function <b>61 - Instruction Totals</b>	\$2,601,767.05	\$2,875,922.48	\$2,802,532.86	\$2,836,798.00	\$2,863,124.00	\$26,326.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-115-62-62-9-222-76100 - Supplies - Nursing	482.57	508.63	529.01	567.00	567.00	.00
Program <b>222 - Health Services Totals</b>	<b>\$482.57</b>	<b>\$508.63</b>	<b>\$529.01</b>	<b>\$567.00</b>	<b>\$567.00</b>	<b>\$0.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$482.57</b>	<b>\$508.63</b>	<b>\$529.01</b>	<b>\$567.00</b>	<b>\$567.00</b>	<b>\$0.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$482.57</b>	<b>\$508.63</b>	<b>\$529.01</b>	<b>\$567.00</b>	<b>\$567.00</b>	<b>\$0.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$482.57</b>	<b>\$508.63</b>	<b>\$529.01</b>	<b>\$567.00</b>	<b>\$567.00</b>	<b>\$0.00</b>
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-115-64-64-9-420-71190 - Compensation-Custodians	116,131.49	117,887.85	120,192.86	119,722.00	118,847.00	(875.00)
30-115-64-64-9-420-71200 - Compensation-OT	7,862.75	5,094.62	5,301.01	6,500.00	8,500.00	2,000.00
30-115-64-64-9-420-71520 - Compensation-Substitutes	530.90	584.39	49.85	1,000.00	1,000.00	.00
30-115-64-64-9-420-72100 - FICA	9,276.87	9,208.13	9,261.89	9,732.00	9,666.00	(66.00)
30-115-64-64-9-420-72210 - VRS Pension Contribution	9,423.72	10,387.20	9,871.20	10,529.00	10,105.00	(424.00)
30-115-64-64-9-420-72300 - Group Health and Dental Insurance	20,585.79	22,373.76	22,086.26	16,326.00	16,326.00	.00
30-115-64-64-9-420-72400 - VRS Group Life Insurance	1,289.63	1,311.84	1,334.76	1,570.00	1,593.00	23.00
30-115-64-64-9-420-72700 - Workers Compensation	710.20	677.21	690.00	1,000.00	1,000.00	.00
30-115-64-64-9-420-72750 - VRS Retiree Health Care Credit	889.08	963.48	912.00	1,017.00	1,068.00	51.00
30-115-64-64-9-420-72850 - OPEB ARC	578.00	655.00	655.00	.00	.00	.00
30-115-64-64-9-420-73180 - Repair/Maint - Other Contracted	13,828.20	10,948.52	12,307.49	11,000.00	11,000.00	.00
30-115-64-64-9-420-74900 - Building Maintenance -City	40,583.76	31,409.10	30,278.67	33,200.00	33,200.00	.00
30-115-64-64-9-420-75001 - Telecom/ Internet Services	5,580.67	5,716.97	5,526.83	6,000.00	6,000.00	.00
30-115-64-64-9-420-75004 - Utilities - Electric	69,911.46	69,896.38	73,518.22	82,000.00	82,000.00	.00
30-115-64-64-9-420-75005 - Utilities - Natural Gas	12,360.76	12,884.36	12,494.04	16,000.00	16,000.00	.00
30-115-64-64-9-420-75009 - Utilities - Water and Sewer	7,520.99	8,252.23	8,557.93	11,000.00	11,000.00	.00
30-115-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	1,451.83	1,696.31	1,495.12	3,208.00	1,708.00	(1,500.00)
30-115-64-64-9-420-76110 - Supplies - Operational	10,661.16	11,524.02	14,052.59	10,000.00	10,000.00	.00
Program <b>420 - Building Services Totals</b>	<b>\$329,177.26</b>	<b>\$321,471.37</b>	<b>\$328,585.72</b>	<b>\$339,804.00</b>	<b>\$339,013.00</b>	<b>(\$791.00)</b>



# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>430 - Grounds Services</b>						
30-115-64-64-9-430-74910 - Grounds Maintenance-City	5,644.20	12,303.12	9,755.42	12,000.00	12,000.00	.00
Program <b>430 - Grounds Services</b> Totals	\$5,644.20	\$12,303.12	\$9,755.42	\$12,000.00	\$12,000.00	\$0.00
Level <b>9 - District Wide</b> Totals	\$334,821.46	\$333,774.49	\$338,341.14	\$351,804.00	\$351,013.00	(\$791.00)
Sub-Function <b>64 - Operation &amp; Maintenance</b> Totals	\$334,821.46	\$333,774.49	\$338,341.14	\$351,804.00	\$351,013.00	(\$791.00)
Function <b>64 - Operation &amp; Maintenance</b> Totals	\$334,821.46	\$333,774.49	\$338,341.14	\$351,804.00	\$351,013.00	(\$791.00)
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-115-68-10-9-800-71139 - Compensation-ITRT	14,730.81	15,379.83	15,864.45	15,630.00	16,121.00	491.00
30-115-68-10-9-800-72100 - FICA	1,092.16	1,139.36	1,171.13	1,196.00	1,233.00	37.00
30-115-68-10-9-800-72210 - VRS Pension Contribution	2,129.05	2,472.60	2,450.80	2,451.00	2,679.00	228.00
30-115-68-10-9-800-72300 - Group Health and Dental Insurance	1,679.77	1,746.03	1,756.07	2,486.00	2,486.00	.00
30-115-68-10-9-800-72400 - VRS Group Life Insurance	190.32	198.48	204.80	205.00	216.00	11.00
30-115-68-10-9-800-72750 - VRS Retiree Health Care Credit	161.16	186.36	187.60	188.00	195.00	7.00
30-115-68-10-9-800-73175 - Repair/Maint- Computer	692.17	2,383.07	2,246.38	2,100.00	2,100.00	.00
30-115-68-10-9-800-76305 - ITRT	295.77	298.59	299.93	300.00	300.00	.00
30-115-68-10-9-800-76515 - Software-Instructional	767.10	2,144.00	2,175.00	2,175.00	2,175.00	.00
30-115-68-10-9-800-76530 - Computer Supplies	895.15	945.52	907.40	952.00	2,750.00	1,798.00
30-115-68-10-9-800-78050 - Technology Addl VPSA Eligible	24,742.79	11,599.71	23,850.99	20,400.00	20,400.00	.00
Program <b>800 - Technology</b> Totals	\$47,376.25	\$38,493.55	\$51,114.55	\$48,083.00	\$50,655.00	\$2,572.00
Level <b>9 - District Wide</b> Totals	\$47,376.25	\$38,493.55	\$51,114.55	\$48,083.00	\$50,655.00	\$2,572.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$47,376.25	\$38,493.55	\$51,114.55	\$48,083.00	\$50,655.00	\$2,572.00
Function <b>68 - Technology</b> Totals	\$47,376.25	\$38,493.55	\$51,114.55	\$48,083.00	\$50,655.00	\$2,572.00
Locations <b>115 - South Salem Elementary</b> Totals	\$2,984,447.33	\$3,248,699.15	\$3,192,517.56	\$3,237,252.00	\$3,265,359.00	\$28,107.00



# East Salem Elementary

# Back of Tab

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-10-2-110-71120 - Compensation-Instructional Salaries	1,460,196.90	1,469,946.49	1,483,696.35	1,541,803.00	1,587,229.00	45,426.00
30-116-61-10-2-110-71151 - Compensation-Instructional Asst	81,701.44	83,016.63	99,652.13	110,343.00	96,177.00	(14,166.00)
30-116-61-10-2-110-71520 - Compensation-Substitutes	35,690.50	42,694.87	48,546.51	36,000.00	36,000.00	.00
30-116-61-10-2-110-71522 - Compensation-REWIP Retirees	20,923.34	6,841.97	6,748.40	12,794.00	12,747.00	(47.00)
30-116-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	7,499.96	7,499.92	15,000.00	7,500.00	5,000.00	(2,500.00)
30-116-61-10-2-110-72100 - FICA	113,991.87	113,041.23	115,415.98	130,711.00	133,068.00	2,357.00
30-116-61-10-2-110-72210 - VRS Pension Contribution	208,674.30	234,383.40	222,144.83	259,088.00	279,749.00	20,661.00
30-116-61-10-2-110-72220 - VRS Hybrid Pension Contribution	15,719.40	17,776.68	24,095.14	.00	.00	.00
30-116-61-10-2-110-72300 - Group Health and Dental Insurance	215,923.50	230,207.77	225,086.22	200,130.00	200,130.00	.00
30-116-61-10-2-110-72400 - VRS Group Life Insurance	20,073.22	20,240.61	20,639.45	21,646.00	22,555.00	909.00
30-116-61-10-2-110-72510 - Hybrid Disability Insurance	260.55	294.10	414.92	.00	.00	.00
30-116-61-10-2-110-72700 - Workers Compensation	8,557.91	8,160.37	8,316.00	10,000.00	10,000.00	.00
30-116-61-10-2-110-72750 - VRS Retiree Health Care Credit	16,989.93	19,004.89	18,844.45	19,828.00	20,367.00	539.00
30-116-61-10-2-110-72800 - Termination Pay for Vac/Sick Leave	20.00	40.00	.00	.00	.00	.00
30-116-61-10-2-110-72850 - OPEB ARC	7,701.00	8,731.00	8,731.00	.00	.00	.00
30-116-61-10-2-110-73153 - Repair & Maint - Music Dept	236.07	235.23	254.75	256.00	304.00	48.00
30-116-61-10-2-110-73154 - Repair & Maint - PE Equipment	299.85	171.90	430.20	430.00	138.00	(292.00)
30-116-61-10-2-110-76010 - Agenda Books	1,000.00	1,000.00	1,064.00	1,000.00	1,000.00	.00
30-116-61-10-2-110-76015 - Allotment	21,694.64	22,239.96	22,909.22	20,605.00	19,848.00	(757.00)
30-116-61-10-2-110-76045 - Furniture and Equip <\$5,000	1,000.00	1,000.00	1,455.20	2,425.00	1,500.00	(925.00)
30-116-61-10-2-110-76085 - School Improvement	.00	100.00	.00	100.00	100.00	.00
30-116-61-10-2-110-76135 - Art Supplies and Equipment <\$5,000	1,241.79	1,244.76	1,254.97	1,246.00	1,579.00	333.00
30-116-61-10-2-110-76195 - Career Education	146.04	.00	.00	54.00	54.00	.00
30-116-61-10-2-110-76350 - Music	280.21	290.23	272.70	337.00	343.00	6.00
30-116-61-10-2-110-76360 - Physical Education	267.20	1,213.10	282.32	657.00	422.00	(235.00)
30-116-61-10-2-110-76365 - Reading	400.77	418.76	200.20	427.00	326.00	(101.00)
30-116-61-10-2-110-76485 - Supplies - Kindergarten	1,386.00	2,041.42	1,811.77	660.00	685.00	25.00
30-116-61-10-2-110-76490 - Supplies - First Grade	864.41	311.51	376.37	642.00	669.00	27.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-10-2-110-76495 - Supplies - Second Grade	311.59	833.00	453.04	1,334.00	412.00	(922.00)
30-116-61-10-2-110-76500 - Supplies - Third Grade	263.23	667.20	304.16	610.00	724.00	114.00
30-116-61-10-2-110-76505 - Supplies - Fourth Grade	423.00	344.73	281.45	395.00	636.00	241.00
30-116-61-10-2-110-76510 - Supplies - Fifth Grade	500.00	363.38	345.06	440.00	468.00	28.00
Program <b>110 - Regular Instruction Totals</b>	\$2,244,238.62	\$2,294,355.11	\$2,329,026.79	\$2,381,461.00	\$2,432,230.00	\$50,769.00
Program <b>120 - Special Education</b>						
30-116-61-10-2-120-71120 - Compensation-Instructional Salaries	135,381.72	138,950.76	170,563.80	170,564.00	116,816.00	(53,748.00)
30-116-61-10-2-120-71151 - Compensation-Instructional Asst	15,503.18	16,074.12	16,612.75	16,794.00	17,300.00	506.00
30-116-61-10-2-120-71520 - Compensation-Substitutes	687.70	447.04	962.79	.00	.00	.00
30-116-61-10-2-120-72100 - FICA	10,731.04	11,071.14	13,842.28	14,333.00	10,260.00	(4,073.00)
30-116-61-10-2-120-72210 - VRS Pension Contribution	22,190.28	25,350.72	29,377.70	29,378.00	22,290.00	(7,088.00)
30-116-61-10-2-120-72300 - Group Health and Dental Insurance	22,044.55	22,892.16	25,067.44	22,080.00	22,080.00	.00
30-116-61-10-2-120-72400 - VRS Group Life Insurance	1,982.88	2,034.96	2,454.40	2,454.00	1,797.00	(657.00)
30-116-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,680.24	1,910.52	2,248.30	2,248.00	1,623.00	(625.00)
30-116-61-10-2-120-72800 - Termination Pay for Vac/Sick Leave	.00	.00	11,960.00	.00	.00	.00
30-116-61-10-2-120-76390 - Sp Ed LD	816.95	796.62	204.91	600.00	600.00	.00
30-116-61-10-2-120-76400 - Sp Ed ED Preschool	370.85	487.75	614.16	700.00	700.00	.00
30-116-61-10-2-120-76438 - Supplies - EL	.00	.00	.00	.00	150.00	150.00
Program <b>120 - Special Education Totals</b>	\$211,389.39	\$220,015.79	\$273,908.53	\$259,151.00	\$193,616.00	(\$65,535.00)
Program <b>140 - Gifted</b>						
30-116-61-10-2-140-71120 - Compensation-Instructional Salaries	55,389.80	57,359.16	48,972.22	58,836.00	.00	(58,836.00)
30-116-61-10-2-140-72100 - FICA	3,369.28	3,482.82	3,052.42	4,501.00	.00	(4,501.00)
30-116-61-10-2-140-72210 - VRS Pension Contribution	8,090.88	9,360.96	7,380.32	9,225.00	.00	(9,225.00)
30-116-61-10-2-140-72300 - Group Health and Dental Insurance	8,033.94	8,343.10	6,825.26	8,860.00	.00	(8,860.00)
30-116-61-10-2-140-72400 - VRS Group Life Insurance	723.00	751.44	616.56	771.00	.00	(771.00)
30-116-61-10-2-140-72750 - VRS Retiree Health Care Credit	612.60	705.48	564.88	706.00	.00	(706.00)
Program <b>140 - Gifted Totals</b>	\$76,219.50	\$80,002.96	\$67,411.66	\$82,899.00	\$0.00	(\$82,899.00)
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-116-61-10-2-180-71110 - Compensation-Administrative	.00	.00	.00	.00	36,250.00	36,250.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-116-61-10-2-180-71120 - Compensation-Instructional Salaries	120,187.92	122,025.60	147,653.04	147,653.00	152,288.00	4,635.00
30-116-61-10-2-180-72100 - FICA	8,269.33	8,540.51	9,931.13	11,295.00	11,650.00	355.00
30-116-61-10-2-180-72210 - VRS Pension Contribution	17,619.48	19,914.48	15,769.70	23,152.00	25,310.00	2,158.00
30-116-61-10-2-180-72220 - VRS Hybrid Pension Contribution	.00	.00	7,382.30	.00	.00	.00
30-116-61-10-2-180-72300 - Group Health and Dental Insurance	19,438.05	19,414.88	23,087.78	21,634.00	21,634.00	.00
30-116-61-10-2-180-72400 - VRS Group Life Insurance	1,574.52	1,598.52	1,934.30	1,934.00	2,041.00	107.00
30-116-61-10-2-180-72510 - Hybrid Disability Insurance	26.88	37.20	165.30	.00	.00	.00
30-116-61-10-2-180-72750 - VRS Retiree Health Care Credit	1,334.16	1,500.96	1,771.90	1,772.00	1,843.00	71.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	<b>\$168,450.34</b>	<b>\$173,032.15</b>	<b>\$207,695.45</b>	<b>\$207,440.00</b>	<b>\$251,016.00</b>	<b>\$43,576.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$2,700,297.85</b>	<b>\$2,767,406.01</b>	<b>\$2,878,042.43</b>	<b>\$2,930,951.00</b>	<b>\$2,876,862.00</b>	<b>(\$54,089.00)</b>
Level <b>3 - Secondary</b>						
Program <b>140 - Gifted</b>						
30-116-61-10-3-140-71120 - Compensation-Instructional Salaries	18,396.60	19,119.72	16,290.71	19,612.00	.00	(19,612.00)
30-116-61-10-3-140-72100 - FICA	1,118.02	1,160.99	1,014.86	1,500.00	.00	(1,500.00)
30-116-61-10-3-140-72210 - VRS Pension Contribution	2,697.00	3,120.36	2,460.09	3,075.00	.00	(3,075.00)
30-116-61-10-3-140-72300 - Group Health and Dental Insurance	2,678.12	2,780.90	2,275.01	5,360.00	.00	(5,360.00)
30-116-61-10-3-140-72400 - VRS Group Life Insurance	240.96	250.56	205.53	257.00	.00	(257.00)
30-116-61-10-3-140-72750 - VRS Retiree Health Care Credit	204.12	235.20	188.24	235.00	.00	(235.00)
Program <b>140 - Gifted Totals</b>	<b>\$25,334.82</b>	<b>\$26,667.73</b>	<b>\$22,434.44</b>	<b>\$30,039.00</b>	<b>\$0.00</b>	<b>(\$30,039.00)</b>
Level <b>3 - Secondary Totals</b>	<b>\$25,334.82</b>	<b>\$26,667.73</b>	<b>\$22,434.44</b>	<b>\$30,039.00</b>	<b>\$0.00</b>	<b>(\$30,039.00)</b>
Level <b>4 - Middle</b>						
Program <b>140 - Gifted</b>						
30-116-61-10-4-140-71120 - Compensation-Instructional Salaries	49,057.68	50,985.96	43,442.02	52,298.00	.00	(52,298.00)
30-116-61-10-4-140-72100 - FICA	2,981.43	3,095.53	2,706.46	4,001.00	.00	(4,001.00)
30-116-61-10-4-140-72210 - VRS Pension Contribution	7,191.72	8,321.04	6,560.39	8,500.00	.00	(8,500.00)
30-116-61-10-4-140-72300 - Group Health and Dental Insurance	7,141.50	7,416.16	6,066.89	7,860.00	.00	(7,860.00)
30-116-61-10-4-140-72400 - VRS Group Life Insurance	642.72	667.80	548.07	685.00	.00	(685.00)
30-116-61-10-4-140-72750 - VRS Retiree Health Care Credit	544.56	627.24	502.08	628.00	.00	(628.00)
Program <b>140 - Gifted Totals</b>	<b>\$67,559.61</b>	<b>\$71,113.73</b>	<b>\$59,825.91</b>	<b>\$73,972.00</b>	<b>\$0.00</b>	<b>(\$73,972.00)</b>

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>4 - Middle</b> Totals	\$67,559.61	\$71,113.73	\$59,825.91	\$73,972.00	\$0.00	(\$73,972.00)
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
30-116-61-10-8-180-71151 - Compensation-Instructional Asst	17,599.45	24,554.72	14,168.40	14,128.00	13,853.00	(275.00)
30-116-61-10-8-180-72100 - FICA	1,319.41	1,876.17	1,068.16	1,081.00	1,060.00	(21.00)
30-116-61-10-8-180-72220 - VRS Hybrid Pension Contribution	1,961.80	2,249.52	2,215.30	2,215.00	2,303.00	88.00
30-116-61-10-8-180-72300 - Group Health and Dental Insurance	454.60	403.80	423.04	333.00	6,500.00	6,167.00
30-116-61-10-8-180-72400 - VRS Group Life Insurance	175.32	180.60	185.10	185.00	186.00	1.00
30-116-61-10-8-180-72510 - Hybrid Disability Insurance	43.32	.00	.00	.00	.00	.00
30-116-61-10-8-180-72750 - VRS Retiree Health Care Credit	148.56	169.56	169.50	170.00	168.00	(2.00)
30-116-61-10-8-180-73255 - Professional Development	150.00	95.00	833.74	.00	.00	.00
30-116-61-10-8-180-76435 - Supplies - Instructional	8,774.51	15,314.88	3,392.19	6,204.00	782.00	(5,422.00)
Program <b>180 - Pre-K Non- Sp Ed</b> Totals	\$30,626.97	\$44,844.25	\$22,455.43	\$24,316.00	\$24,852.00	\$536.00
Level <b>8 - Pre-K</b> Totals	\$30,626.97	\$44,844.25	\$22,455.43	\$24,316.00	\$24,852.00	\$536.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$2,823,819.25	\$2,910,031.72	\$2,982,758.21	\$3,059,278.00	\$2,901,714.00	(\$157,564.00)
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-21-2-110-71124 - Compensation-Guidance Counselors	50,163.00	51,975.00	50,901.95	53,567.00	55,249.00	1,682.00
30-116-61-21-2-110-72100 - FICA	3,693.67	3,823.74	3,749.84	4,098.00	4,227.00	129.00
30-116-61-21-2-110-72210 - VRS Pension Contribution	7,353.84	8,482.32	7,908.65	8,399.00	9,182.00	783.00
30-116-61-21-2-110-72300 - Group Health and Dental Insurance	6,719.08	6,983.90	6,672.89	8,040.00	8,040.00	.00
30-116-61-21-2-110-72400 - VRS Group Life Insurance	657.12	680.88	660.94	702.00	740.00	38.00
30-116-61-21-2-110-72750 - VRS Retiree Health Care Credit	556.80	639.24	605.33	643.00	669.00	26.00
30-116-61-21-2-110-76285 - Guidance	152.85	206.11	175.90	142.00	161.00	19.00
Program <b>110 - Regular Instruction</b> Totals	\$69,296.36	\$72,791.19	\$70,675.50	\$75,591.00	\$78,268.00	\$2,677.00
Program <b>120 - Special Education</b>						
30-116-61-21-2-120-71124 - Compensation-Guidance Counselors	.00	.00	2,665.09	.00	.00	.00
30-116-61-21-2-120-72100 - FICA	.00	.00	196.29	.00	.00	.00
30-116-61-21-2-120-72210 - VRS Pension Contribution	.00	.00	490.65	.00	.00	.00
30-116-61-21-2-120-72300 - Group Health and Dental Insurance	.00	.00	351.03	.00	.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>21 - Student Guidance</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
30-116-61-21-2-120-72400 - VRS Group Life Insurance	.00	.00	40.76	.00	.00	.00
30-116-61-21-2-120-72750 - VRS Retiree Health Care Credit	.00	.00	37.47	.00	.00	.00
30-116-61-21-2-120-76285 - Guidance	.00	.00	9.26	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$0.00	\$0.00	\$3,790.55	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$69,296.36	\$72,791.19	\$74,466.05	\$75,591.00	\$78,268.00	\$2,677.00
Sub-Function <b>21 - Student Guidance Totals</b>	\$69,296.36	\$72,791.19	\$74,466.05	\$75,591.00	\$78,268.00	\$2,677.00
Sub-Function <b>32 - Instr. Sup. - Media Services</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-32-2-110-71122 - Compensation-Librarians	55,408.02	57,526.14	59,191.20	59,176.00	61,033.00	1,857.00
30-116-61-32-2-110-72100 - FICA	4,049.19	4,194.78	4,311.66	4,527.00	4,669.00	142.00
30-116-61-32-2-110-72210 - VRS Pension Contribution	7,995.96	9,247.44	9,141.40	9,279.00	10,144.00	865.00
30-116-61-32-2-110-72300 - Group Health and Dental Insurance	6,719.08	6,983.90	7,023.92	8,040.00	8,040.00	.00
30-116-61-32-2-110-72400 - VRS Group Life Insurance	714.48	742.32	763.70	775.00	818.00	43.00
30-116-61-32-2-110-72750 - VRS Retiree Health Care Credit	605.40	696.96	699.60	710.00	738.00	28.00
30-116-61-32-2-110-73130 - Repair/Maint - Audio/Visual	1,335.32	999.02	957.84	1,000.00	1,000.00	.00
30-116-61-32-2-110-76155 - Audio Visual Media	582.45	477.99	494.93	500.00	200.00	(300.00)
30-116-61-32-2-110-76325 - Library Books and Supplies	2,680.42	1,452.76	2,199.18	2,200.00	2,750.00	550.00
30-116-61-32-2-110-76330 - Library Reference Materials	890.52	890.52	918.02	.00	.00	.00
30-116-61-32-2-110-76355 - Periodicals	.00	352.56	301.50	300.00	300.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$80,980.84	\$83,564.39	\$86,002.95	\$86,507.00	\$89,692.00	\$3,185.00
Level <b>2 - Elementary Totals</b>	\$80,980.84	\$83,564.39	\$86,002.95	\$86,507.00	\$89,692.00	\$3,185.00
Sub-Function <b>32 - Instr. Sup. - Media Services Totals</b>	\$80,980.84	\$83,564.39	\$86,002.95	\$86,507.00	\$89,692.00	\$3,185.00
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-41-2-110-71126 - Compensation-Principals	98,589.00	103,788.96	105,345.00	105,345.00	99,145.00	(6,200.00)
30-116-61-41-2-110-71127 - Compensation-Asst Principals	70,932.18	75,179.63	72,670.87	72,675.00	73,392.00	717.00
30-116-61-41-2-110-71150 - Compensation-Clerical	40,885.05	42,154.07	42,914.56	42,085.00	43,353.00	1,268.00



# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>41 - Admin. Principals Office</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
30-116-61-41-2-110-71200 - Compensation-OT	2,367.33	3,975.09	2,911.16	4,500.00	4,500.00	.00
30-116-61-41-2-110-71520 - Compensation-Substitutes	350.71	997.20	841.76	.00	.00	.00
30-116-61-41-2-110-72100 - FICA	14,454.96	15,632.25	16,081.93	17,182.00	16,860.00	(322.00)
30-116-61-41-2-110-72210 - VRS Pension Contribution	30,626.04	35,220.72	34,355.74	34,512.00	35,881.00	1,369.00
30-116-61-41-2-110-72300 - Group Health and Dental Insurance	27,069.71	24,071.04	24,209.64	24,120.00	24,120.00	.00
30-116-61-41-2-110-72400 - VRS Group Life Insurance	2,736.72	2,827.08	2,870.18	2,883.00	2,893.00	10.00
30-116-61-41-2-110-72750 - VRS Retiree Health Care Credit	2,318.76	2,654.52	2,629.26	2,641.00	2,612.00	(29.00)
30-116-61-41-2-110-73160 - Repair/Maint - School Office Equipment	13,119.06	12,921.14	12,417.60	13,000.00	13,000.00	.00
30-116-61-41-2-110-75521 - Travel-Principals	1,821.11	814.31	786.76	1,300.00	1,300.00	.00
30-116-61-41-2-110-75803 - Dues-Accreditation	89.00	.00	.00	350.00	350.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$305,359.63</b>	<b>\$320,236.01</b>	<b>\$318,034.46</b>	<b>\$320,593.00</b>	<b>\$317,406.00</b>	<b>(\$3,187.00)</b>
Level <b>2 - Elementary Totals</b>	<b>\$305,359.63</b>	<b>\$320,236.01</b>	<b>\$318,034.46</b>	<b>\$320,593.00</b>	<b>\$317,406.00</b>	<b>(\$3,187.00)</b>
Sub-Function <b>41 - Admin. Principals Office Totals</b>	<b>\$305,359.63</b>	<b>\$320,236.01</b>	<b>\$318,034.46</b>	<b>\$320,593.00</b>	<b>\$317,406.00</b>	<b>(\$3,187.00)</b>
Function <b>61 - Instruction Totals</b>	<b>\$3,279,456.08</b>	<b>\$3,386,623.31</b>	<b>\$3,461,261.67</b>	<b>\$3,541,969.00</b>	<b>\$3,387,080.00</b>	<b>(\$154,889.00)</b>
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-116-62-62-9-222-76100 - Supplies - Nursing	307.75	443.10	488.23	456.00	550.00	94.00
Program <b>222 - Health Services Totals</b>	<b>\$307.75</b>	<b>\$443.10</b>	<b>\$488.23</b>	<b>\$456.00</b>	<b>\$550.00</b>	<b>\$94.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$307.75</b>	<b>\$443.10</b>	<b>\$488.23</b>	<b>\$456.00</b>	<b>\$550.00</b>	<b>\$94.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$307.75</b>	<b>\$443.10</b>	<b>\$488.23</b>	<b>\$456.00</b>	<b>\$550.00</b>	<b>\$94.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$307.75</b>	<b>\$443.10</b>	<b>\$488.23</b>	<b>\$456.00</b>	<b>\$550.00</b>	<b>\$94.00</b>
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-116-64-64-9-420-71190 - Compensation-Custodians	92,582.17	95,556.37	97,800.84	97,489.00	102,304.00	4,815.00
30-116-64-64-9-420-71200 - Compensation-OT	4,758.51	4,949.31	5,009.58	4,500.00	6,500.00	2,000.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-116-64-64-9-420-71520 - Compensation-Substitutes	1,674.96	358.92	1,241.27	1,500.00	1,500.00	.00
30-116-64-64-9-420-72100 - FICA	7,144.83	7,191.97	7,343.69	7,917.00	8,285.00	368.00
30-116-64-64-9-420-72210 - VRS Pension Contribution	7,183.68	8,054.39	7,586.76	7,943.00	7,700.00	(243.00)
30-116-64-64-9-420-72300 - Group Health and Dental Insurance	20,333.16	21,019.15	21,088.44	22,819.00	22,819.00	.00
30-116-64-64-9-420-72400 - VRS Group Life Insurance	1,095.13	1,131.68	1,150.56	1,278.00	1,371.00	93.00
30-116-64-64-9-420-72700 - Workers Compensation	710.20	677.21	690.00	1,000.00	1,000.00	.00
30-116-64-64-9-420-72750 - VRS Retiree Health Care Credit	721.68	790.05	739.32	796.00	881.00	85.00
30-116-64-64-9-420-72850 - OPEB ARC	578.00	655.00	655.00	.00	.00	.00
30-116-64-64-9-420-73180 - Repair/Maint - Other Contracted	13,626.88	24,739.53	14,117.19	10,500.00	10,500.00	.00
30-116-64-64-9-420-74900 - Building Maintenance - City	34,666.83	40,499.36	36,936.60	49,370.00	49,370.00	.00
30-116-64-64-9-420-75001 - Telecom/ Internet Services	7,373.89	7,614.46	7,108.47	8,800.00	8,800.00	.00
30-116-64-64-9-420-75004 - Utilities - Electric	65,193.93	57,322.55	63,336.40	70,000.00	70,000.00	.00
30-116-64-64-9-420-75005 - Utilities - Natural Gas	7,838.45	7,760.76	9,159.92	9,500.00	9,500.00	.00
30-116-64-64-9-420-75009 - Utilities - Water and Sewer	8,013.71	6,409.73	6,752.06	9,000.00	9,000.00	.00
30-116-64-64-9-420-76055 - Machines, Equipment and Tools < \$5,000	922.87	1,780.43	2,712.17	1,500.00	1,500.00	.00
30-116-64-64-9-420-76110 - Supplies - Operational	13,278.08	13,745.88	14,042.83	10,000.00	10,000.00	.00
Program <b>420 - Building Services Totals</b>	\$287,696.96	\$300,256.75	\$297,471.10	\$313,912.00	\$321,030.00	\$7,118.00
Program <b>430 - Grounds Services</b>						
30-116-64-64-9-430-74910 - Grounds Maintenance-City	9,704.87	11,865.59	16,711.12	14,000.00	14,000.00	.00
Program <b>430 - Grounds Services Totals</b>	\$9,704.87	\$11,865.59	\$16,711.12	\$14,000.00	\$14,000.00	\$0.00
Program <b>440 - Equipment Services</b>						
30-116-64-64-9-440-76055 - Machines, Equipment and Tools < \$5,000	129.86	.00	.00	.00	.00	.00
Program <b>440 - Equipment Services Totals</b>	\$129.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$297,531.69	\$312,122.34	\$314,182.22	\$327,912.00	\$335,030.00	\$7,118.00
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	\$297,531.69	\$312,122.34	\$314,182.22	\$327,912.00	\$335,030.00	\$7,118.00
Function <b>64 - Operation &amp; Maintenance Totals</b>	\$297,531.69	\$312,122.34	\$314,182.22	\$327,912.00	\$335,030.00	\$7,118.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>116 - East Salem Elementary</b>						
Function <b>68 - Technology</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>9 - District Wide</b>						
Program <b>800 - Technology</b>						
30-116-68-10-9-800-71139 - Compensation-ITRT	14,730.81	15,379.83	15,864.45	15,630.00	16,121.00	491.00
30-116-68-10-9-800-72100 - FICA	1,091.93	1,139.18	1,171.11	1,196.00	1,233.00	37.00
30-116-68-10-9-800-72210 - VRS Pension Contribution	2,129.02	2,472.60	2,450.71	2,451.00	2,679.00	228.00
30-116-68-10-9-800-72300 - Group Health and Dental Insurance	1,679.77	1,745.81	1,755.73	2,486.00	2,486.00	.00
30-116-68-10-9-800-72400 - VRS Group Life Insurance	190.08	198.48	204.62	205.00	216.00	11.00
30-116-68-10-9-800-72750 - VRS Retiree Health Care Credit	161.28	186.36	187.42	188.00	195.00	7.00
30-116-68-10-9-800-73175 - Repair/Maint- Computer	1,346.86	1,471.26	1,134.16	1,000.00	2,100.00	1,100.00
30-116-68-10-9-800-76305 - ITRT	333.32	350.00	346.34	350.00	350.00	.00
30-116-68-10-9-800-76515 - Software-Instructional	3,988.90	2,419.60	2,121.01	3,100.00	2,950.00	(150.00)
30-116-68-10-9-800-76530 - Computer Supplies	4,730.67	6,854.59	6,401.05	6,000.00	6,450.00	450.00
30-116-68-10-9-800-78050 - Technology Addl VPSA Eligible	27,183.06	11,671.00	25,617.73	20,400.00	20,400.00	.00
Program <b>800 - Technology</b> Totals	\$57,565.70	\$43,888.71	\$57,254.33	\$53,006.00	\$55,180.00	\$2,174.00
Level <b>9 - District Wide</b> Totals	\$57,565.70	\$43,888.71	\$57,254.33	\$53,006.00	\$55,180.00	\$2,174.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$57,565.70	\$43,888.71	\$57,254.33	\$53,006.00	\$55,180.00	\$2,174.00
Function <b>68 - Technology</b> Totals	\$57,565.70	\$43,888.71	\$57,254.33	\$53,006.00	\$55,180.00	\$2,174.00
Locations <b>116 - East Salem Elementary</b> Totals	\$3,634,861.22	\$3,743,077.46	\$3,833,186.45	\$3,923,343.00	\$3,777,840.00	(\$145,503.00)



# Other

# Back of Tab

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>119 - Regional</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>127 - Regional Sp Ed Program</b>						
30-119-61-10-2-127-71120 - Compensation-Instructional Salaries	50,163.00	51,975.00	53,567.04	53,567.00	56,907.00	3,340.00
30-119-61-10-2-127-71151 - Compensation-Instructional Asst	111,225.93	144,160.50	146,614.95	151,587.00	155,071.00	3,484.00
30-119-61-10-2-127-72100 - FICA	9,688.99	12,935.75	13,383.37	15,694.00	16,216.00	522.00
30-119-61-10-2-127-72210 - VRS Pension Contribution	14,818.76	18,589.83	19,011.50	32,168.00	35,231.00	3,063.00
30-119-61-10-2-127-72220 - VRS Hybrid Pension Contribution	8,813.78	13,095.00	12,601.19	.00	.00	.00
30-119-61-10-2-127-72300 - Group Health and Dental Insurance	50,024.86	72,311.06	61,655.94	77,513.00	67,812.00	(9,701.00)
30-119-61-10-2-127-72400 - VRS Group Life Insurance	2,112.14	2,538.07	2,641.02	2,688.00	2,841.00	153.00
30-119-61-10-2-127-72510 - Hybrid Disability Insurance	161.10	223.19	276.25	.00	.00	.00
30-119-61-10-2-127-72750 - VRS Retiree Health Care Credit	1,789.56	2,385.29	2,419.16	2,462.00	2,565.00	103.00
30-119-61-10-2-127-73010 - Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00
30-119-61-10-2-127-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	.00	8,000.00	8,000.00
30-119-61-10-2-127-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	.00	400.00	400.00
30-119-61-10-2-127-75529 - Travel-Itinerant	103.05	1,857.11	.00	500.00	500.00	.00
30-119-61-10-2-127-76435 - Supplies - Instructional	275.13	187.67	753.01	500.00	1,667.00	1,167.00
Program <b>127 - Regional Sp Ed Program</b>	\$249,176.30	\$320,258.47	\$312,923.43	\$336,679.00	\$349,877.00	\$13,198.00
Totals						
Level <b>2 - Elementary</b> Totals	\$249,176.30	\$320,258.47	\$312,923.43	\$336,679.00	\$349,877.00	\$13,198.00
Level <b>3 - Secondary</b>						
Program <b>127 - Regional Sp Ed Program</b>						
30-119-61-10-3-127-71120 - Compensation-Instructional Salaries	59,334.10	62,955.40	64,758.84	64,759.00	68,795.00	4,036.00
30-119-61-10-3-127-71151 - Compensation-Instructional Asst	114,687.52	94,438.71	85,081.57	80,976.00	89,413.00	8,437.00
30-119-61-10-3-127-72100 - FICA	12,749.10	11,535.55	10,932.61	11,149.00	12,103.00	954.00
30-119-61-10-3-127-72210 - VRS Pension Contribution	20,679.80	18,662.12	17,234.65	22,851.00	26,294.00	3,443.00
30-119-61-10-3-127-72220 - VRS Hybrid Pension Contribution	5,400.80	7,084.99	6,839.20	.00	.00	.00
30-119-61-10-3-127-72300 - Group Health and Dental Insurance	45,238.47	46,568.37	45,177.14	38,602.00	38,185.00	(417.00)
30-119-61-10-3-127-72400 - VRS Group Life Insurance	2,343.68	2,066.75	2,011.25	1,909.00	2,120.00	211.00
30-119-61-10-3-127-72510 - Hybrid Disability Insurance	102.24	121.01	117.80	.00	.00	.00
30-119-61-10-3-127-72750 - VRS Retiree Health Care Credit	1,974.97	1,940.43	1,842.35	1,749.00	1,914.00	165.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>119 - Regional</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>127 - Regional Sp Ed Program</b>						
30-119-61-10-3-127-73010 - Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00
30-119-61-10-3-127-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	.00	8,000.00	8,000.00
30-119-61-10-3-127-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	.00	400.00	400.00
30-119-61-10-3-127-75529 - Travel-Itinerant	28.00	306.97	.00	500.00	500.00	.00
30-119-61-10-3-127-76435 - Supplies - Instructional	910.02	988.37	534.12	500.00	1,667.00	1,167.00
Program <b>127 - Regional Sp Ed Program Totals</b>	<b>\$263,448.70</b>	<b>\$246,668.67</b>	<b>\$234,529.53</b>	<b>\$222,995.00</b>	<b>\$252,058.00</b>	<b>\$29,063.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$263,448.70</b>	<b>\$246,668.67</b>	<b>\$234,529.53</b>	<b>\$222,995.00</b>	<b>\$252,058.00</b>	<b>\$29,063.00</b>
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
30-119-61-10-4-120-76420 - Sp Ed Regional	.00	.00	145.33	.00	.00	.00
Program <b>120 - Special Education Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$145.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Program <b>127 - Regional Sp Ed Program</b>						
30-119-61-10-4-127-71120 - Compensation-Instructional Salaries	57,549.96	59,883.00	61,671.00	61,671.00	65,515.00	3,844.00
30-119-61-10-4-127-71151 - Compensation-Instructional Asst	89,996.33	46,328.96	59,891.82	64,015.00	64,667.00	652.00
30-119-61-10-4-127-71520 - Compensation-Substitutes	7,915.52	.00	.00	.00	.00	.00
30-119-61-10-4-127-72100 - FICA	10,517.16	6,720.55	7,978.36	9,615.00	9,959.00	344.00
30-119-61-10-4-127-72210 - VRS Pension Contribution	17,628.28	10,529.25	10,648.12	19,708.00	21,636.00	1,928.00
30-119-61-10-4-127-72220 - VRS Hybrid Pension Contribution	4,745.32	7,148.00	8,320.37	.00	.00	.00
30-119-61-10-4-127-72300 - Group Health and Dental Insurance	44,709.01	40,762.58	37,115.40	38,897.00	39,545.00	648.00
30-119-61-10-4-127-72400 - VRS Group Life Insurance	1,999.33	1,418.98	1,584.76	1,646.00	1,744.00	98.00
30-119-61-10-4-127-72510 - Hybrid Disability Insurance	87.40	117.66	143.25	.00	.00	.00
30-119-61-10-4-127-72750 - VRS Retiree Health Care Credit	1,694.18	1,332.21	1,451.69	1,508.00	1,575.00	67.00
30-119-61-10-4-127-72800 - Termination Pay for Vac/Sick Leave	3,920.00	.00	.00	.00	.00	.00
30-119-61-10-4-127-73010 - Autism Support Services	.00	.00	.00	.00	2,667.00	2,667.00
30-119-61-10-4-127-73275 - Therapeutic Services -Sp Ed	.00	.00	.00	.00	8,000.00	8,000.00
30-119-61-10-4-127-73280 - Therapeutic Service - Sp Ed - Speech Therapy	.00	.00	.00	.00	400.00	400.00
30-119-61-10-4-127-75529 - Travel-Itinerant	229.60	1,736.05	.00	500.00	500.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description		2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund	<b>30 - School General Fund</b>						
Locations	<b>119 - Regional</b>						
Function	<b>61 - Instruction</b>						
Sub-Function	<b>10 - Classroom Instruction</b>						
Level	<b>4 - Middle</b>						
Program	<b>127 - Regional Sp Ed Program</b>						
30-119-61-10-4-127-76435	- Supplies - Instructional	499.27	499.06	498.02	500.00	1,667.00	1,167.00
Program	<b>127 - Regional Sp Ed Program</b>	\$241,491.36	\$176,476.30	\$189,302.79	\$198,060.00	\$217,875.00	\$19,815.00
	Totals						
Level	<b>4 - Middle</b> Totals	\$241,491.36	\$176,476.30	\$189,448.12	\$198,060.00	\$217,875.00	\$19,815.00
Sub-Function	<b>10 - Classroom Instruction</b> Totals	\$754,116.36	\$743,403.44	\$736,901.08	\$757,734.00	\$819,810.00	\$62,076.00
Function	<b>61 - Instruction</b> Totals	\$754,116.36	\$743,403.44	\$736,901.08	\$757,734.00	\$819,810.00	\$62,076.00
Locations	<b>119 - Regional</b> Totals	\$754,116.36	\$743,403.44	\$736,901.08	\$757,734.00	\$819,810.00	\$62,076.00



# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>211 - Board Services</b>						
30-121-62-62-9-211-71111 - Compensation-Board Members	20,000.04	20,000.04	20,000.04	20,001.00	20,001.00	.00
30-121-62-62-9-211-72100 - FICA	1,530.04	1,530.04	1,530.04	1,531.00	1,531.00	.00
30-121-62-62-9-211-73080 - Legal Services	46,442.88	24,835.08	24,048.00	45,000.00	45,000.00	.00
30-121-62-62-9-211-75300 - Insurance - General Liability	14,520.00	18,587.00	45,639.00	54,000.00	54,000.00	.00
30-121-62-62-9-211-75501 - Travel-Board Members	6,034.05	7,383.65	5,335.92	6,000.00	6,000.00	.00
30-121-62-62-9-211-75802 - Dues	25,060.54	26,779.61	28,858.75	26,405.00	26,405.00	.00
Program <b>211 - Board Services Totals</b>	\$113,587.55	\$99,115.42	\$125,411.75	\$152,937.00	\$152,937.00	\$0.00
Program <b>212 - Exec Admin Services</b>						
30-121-62-62-9-212-71110 - Compensation-Administrative	.00	65,692.08	67,344.00	68,400.00	75,080.00	6,680.00
30-121-62-62-9-212-71112 - Compensation-Superintendent	157,326.90	162,669.24	171,569.28	164,000.00	168,953.00	4,953.00
30-121-62-62-9-212-71113 - Compensation-Asst Superintendent	33,724.63	.00	.00	.00	138,258.00	138,258.00
30-121-62-62-9-212-71150 - Compensation-Clerical	75,839.31	71,552.26	73,582.12	72,053.00	80,978.00	8,925.00
30-121-62-62-9-212-71200 - Compensation-OT	1,576.47	1,520.88	1,061.37	3,000.00	3,000.00	.00
30-121-62-62-9-212-71522 - Compensation-REWIP Retirees	64,645.81	.00	.00	.00	.00	.00
30-121-62-62-9-212-71625 - Compensation-Travel Allowance	.00	1,200.00	1,200.00	.00	2,400.00	2,400.00
30-121-62-62-9-212-72100 - FICA	24,985.73	24,621.74	25,506.83	27,284.00	27,284.00	.00
30-121-62-62-9-212-72210 - VRS Pension Contribution	38,614.22	46,591.07	47,288.40	53,074.00	53,074.00	.00
30-121-62-62-9-212-72300 - Group Health and Dental Insurance	32,650.18	37,300.59	41,269.56	44,923.00	50,709.00	5,786.00
30-121-62-62-9-212-72400 - VRS Group Life Insurance	3,897.99	4,683.98	4,831.08	4,984.00	4,984.00	.00
30-121-62-62-9-212-72500 - Disability Insurance	457.50	457.50	457.50	458.00	458.00	.00
30-121-62-62-9-212-72700 - Workers Compensation	2,367.33	2,257.36	2,300.00	5,000.00	5,000.00	.00
30-121-62-62-9-212-72750 - VRS Retiree Health Care Credit	3,302.90	4,396.99	4,425.36	4,566.00	4,566.00	.00
30-121-62-62-9-212-72800 - Termination Pay for Vac/Sick Leave	21,003.18	.00	.00	.00	.00	.00
30-121-62-62-9-212-72802 - Deferred Compensation Contribution	18,000.00	18,000.00	19,680.00	19,680.00	20,275.00	595.00
30-121-62-62-9-212-72805 - Auto Allowance	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00
30-121-62-62-9-212-72850 - OPEB ARC	1,925.00	2,183.00	2,183.00	.00	.00	.00
30-121-62-62-9-212-73035 - Consultants	687.50	.00	25,750.00	58,000.00	23,000.00	(35,000.00)
30-121-62-62-9-212-73060 - Emergency Notification Services	7,365.35	7,552.50	7,962.50	8,300.00	8,300.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>212 - Exec Admin Services</b>						
30-121-62-62-9-212-73115 - Printing Services	13,433.41	13,246.51	12,893.89	14,660.00	14,660.00	.00
30-121-62-62-9-212-73160 - Repair/Maint - School Office Equipment	9,552.00	4,603.80	3,584.00	13,000.00	13,000.00	.00
30-121-62-62-9-212-73205 - Software Licensing Fees	56,959.42	54,795.83	66,010.39	76,683.00	76,108.00	(575.00)
30-121-62-62-9-212-75200 - Postage	11,664.03	15,540.78	11,260.97	16,164.00	16,164.00	.00
30-121-62-62-9-212-75503 - Travel- Superintendent	6,883.12	5,726.75	6,795.66	6,000.00	6,000.00	.00
30-121-62-62-9-212-75509 - Travel-Asst Superintendent	4,362.74	.00	.00	.00	.00	.00
30-121-62-62-9-212-75510 - Travel-Director of Administrative Services	.00	1,927.81	2,664.55	1,120.00	1,120.00	.00
30-121-62-62-9-212-76045 - Furniture and Equip <\$5,000	6,553.54	2,829.73	936.07	1,250.00	1,250.00	.00
30-121-62-62-9-212-76105 - Supplies - Office	25,465.19	28,842.19	30,752.86	29,500.00	29,500.00	.00
Program <b>212 - Exec Admin Services Totals</b>	\$630,443.45	\$585,392.59	\$638,509.39	\$699,299.00	\$831,321.00	\$132,022.00
Program <b>213 - Information Services</b>						
30-121-62-62-9-213-73025 - Communications Director Services	40,685.00	40,685.00	66,035.00	66,241.00	68,884.00	2,643.00
30-121-62-62-9-213-73210 - Special Report Services-Supt	16,628.44	13,535.66	14,287.60	51,853.00	51,853.00	.00
30-121-62-62-9-213-74905 - Information Technology Services-City	78,733.76	89,373.00	87,327.96	79,805.00	87,086.00	7,281.00
Program <b>213 - Information Services Totals</b>	\$136,047.20	\$143,593.66	\$167,650.56	\$197,899.00	\$207,823.00	\$9,924.00
Program <b>214 - Personnel Services</b>						
30-121-62-62-9-214-71110 - Compensation-Administrative	91,080.96	101,451.00	104,001.96	104,002.00	110,295.00	6,293.00
30-121-62-62-9-214-71150 - Compensation-Clerical	60,900.61	63,797.09	64,952.98	63,730.00	65,650.00	1,920.00
30-121-62-62-9-214-71200 - Compensation-OT	409.03	449.75	277.12	750.00	750.00	.00
30-121-62-62-9-214-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-214-72100 - FICA	10,767.09	11,770.00	12,038.55	12,981.00	13,609.00	628.00
30-121-62-62-9-214-72210 - VRS Pension Contribution	22,244.91	26,703.88	26,300.40	26,300.00	29,242.00	2,942.00
30-121-62-62-9-214-72300 - Group Health and Dental Insurance	23,593.69	21,889.92	20,676.36	24,858.00	24,858.00	.00
30-121-62-62-9-214-72400 - VRS Group Life Insurance	1,987.70	2,143.56	2,197.32	2,197.00	2,358.00	161.00
30-121-62-62-9-214-72700 - Workers Compensation	.00	.00	10,000.00	.00	73,640.00	73,640.00
30-121-62-62-9-214-72750 - VRS Retiree Health Care Credit	1,684.31	2,012.64	2,012.76	2,013.00	2,129.00	116.00
30-121-62-62-9-214-73065 - Employee Assistance Plan	7,056.00	8,805.00	5,283.00	7,070.00	7,070.00	.00
30-121-62-62-9-214-73110 - Pre-Employment Checks	4,779.36	4,709.26	3,560.00	7,779.00	7,779.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>214 - Personnel Services</b>						
30-121-62-62-9-214-73120 - Recruiting Fees	1,638.95	3,546.10	4,223.23	3,750.00	4,275.00	525.00
30-121-62-62-9-214-73235 - Professional Development -NBC Certification Fees	5,500.00	5,600.00	3,225.00	7,725.00	7,200.00	(525.00)
30-121-62-62-9-214-73265 - Teacher Licensing	68.00	245.00	250.00	250.00	250.00	.00
30-121-62-62-9-214-75517 - Travel-Director of Human Resources	1,498.12	1,053.18	2,561.44	2,940.00	2,940.00	.00
30-121-62-62-9-214-76475 - Wellness Program	.00	.00	.00	2,000.00	2,000.00	.00
Program <b>214 - Personnel Services Totals</b>	<b>\$234,408.73</b>	<b>\$255,376.38</b>	<b>\$262,760.12</b>	<b>\$269,545.00</b>	<b>\$355,245.00</b>	<b>\$85,700.00</b>
Program <b>216 - Fiscal Services</b>						
30-121-62-62-9-216-71110 - Compensation-Administrative	98,448.00	101,451.00	104,001.96	104,002.00	110,295.00	6,293.00
30-121-62-62-9-216-71150 - Compensation-Clerical	86,950.17	89,180.12	91,436.20	91,157.00	93,904.00	2,747.00
30-121-62-62-9-216-71200 - Compensation-OT	179.40	406.38	342.44	750.00	750.00	.00
30-121-62-62-9-216-71522 - Compensation-REWIP Retirees	4,047.38	.00	.00	3,574.00	.00	(3,574.00)
30-121-62-62-9-216-71625 - Compensation-Travel Allowance	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	.00
30-121-62-62-9-216-72100 - FICA	12,616.52	12,920.69	13,458.04	15,352.00	15,770.00	418.00
30-121-62-62-9-216-72210 - VRS Pension Contribution	27,152.37	31,070.84	30,600.96	30,601.00	33,938.00	3,337.00
30-121-62-62-9-216-72300 - Group Health and Dental Insurance	16,160.25	14,988.03	19,968.24	24,857.00	24,857.00	.00
30-121-62-62-9-216-72400 - VRS Group Life Insurance	2,426.29	2,494.08	2,556.60	2,557.00	2,736.00	179.00
30-121-62-62-9-216-72750 - VRS Retiree Health Care Credit	2,055.85	2,341.80	2,341.92	2,342.00	2,471.00	129.00
30-121-62-62-9-216-73005 - Audit Fees	9,080.00	9,290.00	8,950.00	15,595.00	16,063.00	468.00
30-121-62-62-9-216-73037 - Contractual Services - Other	.00	.00	2,474.00	3,214.00	3,214.00	.00
30-121-62-62-9-216-75513 - Travel-Director of Business	6,440.43	4,580.78	4,042.47	6,629.00	5,500.00	(1,129.00)
Program <b>216 - Fiscal Services Totals</b>	<b>\$266,756.66</b>	<b>\$269,923.72</b>	<b>\$281,372.83</b>	<b>\$301,830.00</b>	<b>\$310,698.00</b>	<b>\$8,868.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$1,381,243.59</b>	<b>\$1,353,401.77</b>	<b>\$1,475,704.65</b>	<b>\$1,621,510.00</b>	<b>\$1,858,024.00</b>	<b>\$236,514.00</b>
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	<b>\$1,381,243.59</b>	<b>\$1,353,401.77</b>	<b>\$1,475,704.65</b>	<b>\$1,621,510.00</b>	<b>\$1,858,024.00</b>	<b>\$236,514.00</b>
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	<b>\$1,381,243.59</b>	<b>\$1,353,401.77</b>	<b>\$1,475,704.65</b>	<b>\$1,621,510.00</b>	<b>\$1,858,024.00</b>	<b>\$236,514.00</b>

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>121 - Central Administration</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>9 - District Wide</b>						
Program <b>420 - Building Services</b>						
30-121-64-64-9-420-71187 - Compensation-Student Workers	2,807.00	2,700.00	5,595.50	5,000.00	5,000.00	.00
30-121-64-64-9-420-71190 - Compensation-Custodians	50,848.77	51,984.61	53,242.04	53,197.00	54,799.00	1,602.00
30-121-64-64-9-420-71191 - Compensation - Const/Maint Mgr	.00	.00	.00	.00	45,000.00	45,000.00
30-121-64-64-9-420-71200 - Compensation-OT	.00	.00	.00	500.00	500.00	.00
30-121-64-64-9-420-71660 - Temporary Labor	3,197.17	730.00	.00	.00	.00	.00
30-121-64-64-9-420-72100 - FICA	3,960.48	4,038.76	4,328.37	4,490.00	8,055.00	3,565.00
30-121-64-64-9-420-72210 - VRS Pension Contribution	2,192.40	2,247.24	1,962.96	1,963.00	1,260.00	(703.00)
30-121-64-64-9-420-72300 - Group Health and Dental Insurance	14,596.02	15,017.04	14,176.08	19,886.00	19,886.00	.00
30-121-64-64-9-420-72400 - VRS Group Life Insurance	663.36	679.92	696.84	698.00	734.00	36.00
30-121-64-64-9-420-72600 - Unemployment Compensation	.00	.00	.00	9,000.00	9,000.00	.00
30-121-64-64-9-420-72700 - Workers Compensation	473.47	451.47	460.00	1,000.00	1,000.00	.00
30-121-64-64-9-420-72750 - VRS Retiree Health Care Credit	349.32	358.08	313.80	314.00	362.00	48.00
30-121-64-64-9-420-72810 - Uniform Allowance	.00	691.69	.00	.00	.00	.00
30-121-64-64-9-420-72850 - OPEB ARC	385.00	437.00	437.00	.00	.00	.00
30-121-64-64-9-420-73180 - Repair/Maint - Other Contracted	10,762.21	7,059.77	5,066.54	6,500.00	6,500.00	.00
30-121-64-64-9-420-73195 - Safety and OSHA Training	497.40	1,164.50	939.26	1,900.00	1,900.00	.00
30-121-64-64-9-420-74900 - Building Maintenance -City	8,692.11	18,633.40	17,910.01	18,000.00	18,000.00	.00
30-121-64-64-9-420-75001 - Telecom/ Internet Services	12,372.64	11,980.13	10,922.80	15,900.00	15,900.00	.00
30-121-64-64-9-420-75004 - Utilities - Electric	23,386.69	23,076.26	22,995.64	26,000.00	26,000.00	.00
30-121-64-64-9-420-75005 - Utilities - Natural Gas	3,588.27	3,936.75	2,628.02	4,000.00	4,000.00	.00
30-121-64-64-9-420-75009 - Utilities - Water and Sewer	1,340.47	1,336.19	1,403.40	1,400.00	1,400.00	.00
30-121-64-64-9-420-75302 - Insurance -Property	82,508.00	84,548.00	67,158.00	72,000.00	72,000.00	.00
30-121-64-64-9-420-76110 - Supplies - Operational	4,466.58	2,912.13	4,072.68	2,000.00	2,000.00	.00
Program <b>420 - Building Services Totals</b>	\$227,087.36	\$233,982.94	\$214,308.94	\$243,748.00	\$293,296.00	\$49,548.00
Level <b>9 - District Wide Totals</b>	\$227,087.36	\$233,982.94	\$214,308.94	\$243,748.00	\$293,296.00	\$49,548.00
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	\$227,087.36	\$233,982.94	\$214,308.94	\$243,748.00	\$293,296.00	\$49,548.00
Function <b>64 - Operation &amp; Maintenance Totals</b>	\$227,087.36	\$233,982.94	\$214,308.94	\$243,748.00	\$293,296.00	\$49,548.00
Locations <b>121 - Central Administration Totals</b>	\$1,608,330.95	\$1,587,384.71	\$1,690,013.59	\$1,865,258.00	\$2,151,320.00	\$286,062.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>122 - Central Attend. &amp; Health</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>222 - Health Services</b>						
30-122-62-62-9-222-71131 - Compensation-School Nurses	316,190.77	307,509.00	313,733.37	313,632.00	320,454.00	6,822.00
30-122-62-62-9-222-71520 - Compensation-Substitutes	8,985.27	6,708.28	8,148.07	6,000.00	8,000.00	2,000.00
30-122-62-62-9-222-72100 - FICA	23,104.78	22,233.75	22,869.44	24,802.00	25,127.00	325.00
30-122-62-62-9-222-72210 - VRS Pension Contribution	39,020.98	33,507.00	32,836.30	49,177.00	53,259.00	4,082.00
30-122-62-62-9-222-72220 - VRS Hybrid Pension Contribution	.00	16,741.44	16,341.20	.00	.00	.00
30-122-62-62-9-222-72300 - Group Health and Dental Insurance	26,242.21	26,414.84	23,496.64	39,772.00	39,772.00	.00
30-122-62-62-9-222-72400 - VRS Group Life Insurance	3,486.80	4,033.32	4,108.70	4,109.00	4,294.00	185.00
30-122-62-62-9-222-72510 - Hybrid Disability Insurance	.00	277.00	281.40	.00	.00	.00
30-122-62-62-9-222-72700 - Workers Compensation	1,893.87	1,805.89	1,840.00	3,000.00	3,000.00	.00
30-122-62-62-9-222-72750 - VRS Retiree Health Care Credit	2,954.62	3,787.08	3,763.50	3,764.00	3,877.00	113.00
30-122-62-62-9-222-72800 - Termination Pay for Vac/Sick Leave	3,740.00	40.00	.00	.00	.00	.00
30-122-62-62-9-222-72850 - OPEB ARC	2,502.00	2,838.00	2,838.00	.00	.00	.00
30-122-62-62-9-222-73037 - Contractual Services - Other	2,874.00	3,000.00	3,955.00	4,080.00	4,080.00	.00
30-122-62-62-9-222-73055 - Drug Testing Services/Pledge Program	11,364.63	16,353.22	12,897.75	15,613.00	15,613.00	.00
30-122-62-62-9-222-73085 - Maintenance of Records	8,603.56	9,176.60	7,649.92	9,500.00	9,500.00	.00
30-122-62-62-9-222-73115 - Printing Services	3,753.00	4,695.00	2,707.50	4,000.00	4,000.00	.00
30-122-62-62-9-222-73255 - Professional Development	1,099.32	1,444.15	990.34	1,200.00	1,200.00	.00
30-122-62-62-9-222-73260 - Student Assistance Program	1,029.94	3,269.91	1,775.00	2,000.00	2,000.00	.00
30-122-62-62-9-222-75525 - Travel - Health Services Staff	1,759.26	1,362.99	1,435.77	2,974.00	2,974.00	.00
30-122-62-62-9-222-76100 - Supplies - Nursing	1,639.99	2,469.08	2,775.48	5,400.00	9,000.00	3,600.00
Program <b>222 - Health Services Totals</b>	\$460,245.00	\$467,666.55	\$464,443.38	\$489,023.00	\$506,150.00	\$17,127.00
Program <b>223 - Psych Services</b>						
30-122-62-62-9-223-71132 - Compensation-Psychologists	193,418.64	198,254.04	189,737.88	189,738.00	195,454.00	5,716.00
30-122-62-62-9-223-72100 - FICA	13,325.08	13,830.43	12,505.98	14,515.00	14,952.00	437.00
30-122-62-62-9-223-72210 - VRS Pension Contribution	28,355.04	32,355.12	29,751.02	29,751.00	32,484.00	2,733.00
30-122-62-62-9-223-72300 - Group Health and Dental Insurance	25,105.90	25,288.32	26,158.24	29,829.00	29,829.00	.00
30-122-62-62-9-223-72400 - VRS Group Life Insurance	2,533.80	2,597.16	2,485.66	2,486.00	2,619.00	133.00
30-122-62-62-9-223-72750 - VRS Retiree Health Care Credit	2,147.04	2,438.52	2,276.82	2,277.00	2,365.00	88.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>122 - Central Attend. &amp; Health</b>						
Function <b>62 - Administration, Attend. &amp; Health</b>						
Sub-Function <b>62 - Admin, Attend. &amp; Health</b>						
Level <b>9 - District Wide</b>						
Program <b>223 - Psych Services</b>						
30-122-62-62-9-223-72800 - Termination Pay for Vac/Sick Leave	.00	1,018.66	(.01)	.00	.00	.00
Program <b>223 - Psych Services Totals</b>	\$264,885.50	\$275,782.25	\$262,915.59	\$268,596.00	\$277,703.00	\$9,107.00
Program <b>224 - Speech/Audio Services</b>						
30-122-62-62-9-224-71185 - Compensation- Speech and Vision Teachers	240,836.04	250,231.08	276,232.57	278,182.00	283,959.00	5,777.00
30-122-62-62-9-224-72100 - FICA	17,371.73	17,858.04	20,053.07	21,281.00	21,723.00	442.00
30-122-62-62-9-224-72210 - VRS Pension Contribution	26,691.96	30,908.40	30,574.70	40,369.00	47,194.00	6,825.00
30-122-62-62-9-224-72220 - VRS Hybrid Pension Contribution	8,614.64	9,929.40	9,794.50	.00	.00	.00
30-122-62-62-9-224-72300 - Group Health and Dental Insurance	24,488.11	26,138.14	18,123.68	29,829.00	29,829.00	.00
30-122-62-62-9-224-72400 - VRS Group Life Insurance	3,155.04	3,277.92	3,372.70	3,373.00	3,805.00	432.00
30-122-62-62-9-224-72510 - Hybrid Disability Insurance	158.70	164.30	168.70	.00	.00	.00
30-122-62-62-9-224-72750 - VRS Retiree Health Care Credit	2,673.36	3,077.88	3,089.60	3,089.00	3,436.00	347.00
Program <b>224 - Speech/Audio Services Totals</b>	\$323,989.58	\$341,585.16	\$361,409.52	\$376,123.00	\$389,946.00	\$13,823.00
Level <b>9 - District Wide Totals</b>	\$1,049,120.08	\$1,085,033.96	\$1,088,768.49	\$1,133,742.00	\$1,173,799.00	\$40,057.00
Sub-Function <b>62 - Admin, Attend. &amp; Health Totals</b>	\$1,049,120.08	\$1,085,033.96	\$1,088,768.49	\$1,133,742.00	\$1,173,799.00	\$40,057.00
Function <b>62 - Administration, Attend. &amp; Health Totals</b>	\$1,049,120.08	\$1,085,033.96	\$1,088,768.49	\$1,133,742.00	\$1,173,799.00	\$40,057.00
Locations <b>122 - Central Attend. &amp; Health Totals</b>	\$1,049,120.08	\$1,085,033.96	\$1,088,768.49	\$1,133,742.00	\$1,173,799.00	\$40,057.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>130 - Transportation</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>310 - Transportation Mgmt and Dir</b>						
30-130-63-63-9-310-71150 - Compensation-Clerical	25,636.05	31,629.99	35,184.86	35,430.00	38,997.00	3,567.00
30-130-63-63-9-310-71173 - Compensation-Transportation Supr	65,244.16	59,182.56	61,284.12	61,284.00	62,438.00	1,154.00
30-130-63-63-9-310-71200 - Compensation-OT	29.62	346.78	36.63	.00	.00	.00
30-130-63-63-9-310-71522 - Compensation-REWIP Retirees	1,379.58	141.48	.00	4,151.00	.00	(4,151.00)
30-130-63-63-9-310-72100 - FICA	7,057.24	6,751.68	7,137.01	7,716.00	7,569.00	(147.00)
30-130-63-63-9-310-72210 - VRS Pension Contribution	13,045.14	14,814.22	15,164.68	15,816.00	16,443.00	627.00
30-130-63-63-9-310-72300 - Group Health and Dental Insurance	15,888.95	19,809.05	19,116.32	19,886.00	19,886.00	.00
30-130-63-63-9-310-72400 - VRS Group Life Insurance	1,165.69	1,188.03	1,266.98	1,321.00	1,326.00	5.00
30-130-63-63-9-310-72700 - Workers Compensation	6,865.27	6,546.35	6,671.00	8,000.00	8,000.00	.00
30-130-63-63-9-310-72750 - VRS Retiree Health Care Credit	987.65	1,116.44	1,160.52	1,210.00	1,197.00	(13.00)
30-130-63-63-9-310-72800 - Termination Pay for Vac/Sick Leave	1,934.82	.00	.00	.00	.00	.00
30-130-63-63-9-310-72850 - OPEB ARC	5,583.00	6,330.00	6,330.00	.00	.00	.00
30-130-63-63-9-310-74900 - Building Maintenance -City	4,979.54	845.23	243.34	2,000.00	2,000.00	.00
30-130-63-63-9-310-76045 - Furniture and Equip <\$5,000	.00	.00	2,096.57	1,500.00	.00	(1,500.00)
Program <b>310 - Transportation Mgmt and Dir Totals</b>	\$149,796.71	\$148,701.81	\$155,692.03	\$158,314.00	\$157,856.00	(\$458.00)
Program <b>320 - Vehicle Operation Services</b>						
30-130-63-63-9-320-71170 - Compensation-Bus Drivers	397,523.99	425,671.78	449,133.26	429,435.00	468,322.00	38,887.00
30-130-63-63-9-320-71171 - Compensation-Bus Drivers-Field Trips	61,102.91	81,240.18	72,392.98	38,000.00	38,000.00	.00
30-130-63-63-9-320-71174 - Compensation-Substitute Bus Drivers	40,143.15	33,078.10	30,179.79	28,000.00	33,727.00	5,727.00
30-130-63-63-9-320-71198 - Compensation - SOL Summer School	.00	.00	4,261.85	12,500.00	12,500.00	.00
30-130-63-63-9-320-71199 - Compensation - Summer School	.00	46.62	235.52	.00	.00	.00
30-130-63-63-9-320-71200 - Compensation-OT	4,440.94	3,684.33	7,094.84	7,000.00	7,000.00	.00
30-130-63-63-9-320-72100 - FICA	34,736.49	37,533.03	40,032.55	37,295.00	37,295.00	.00
30-130-63-63-9-320-72210 - VRS Pension Contribution	12,017.75	11,708.48	8,815.76	14,834.00	14,834.00	.00
30-130-63-63-9-320-72220 - VRS Hybrid Pension Contribution	4,388.42	5,946.14	5,690.21	.00	.00	.00
30-130-63-63-9-320-72300 - Group Health and Dental Insurance	121,597.62	135,504.64	126,617.16	216,260.00	216,260.00	.00
30-130-63-63-9-320-72400 - VRS Group Life Insurance	4,970.57	5,334.82	5,150.84	5,274.00	5,274.00	.00
30-130-63-63-9-320-72510 - Hybrid Disability Insurance	597.96	814.39	841.22	.00	.00	.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>130 - Transportation</b>						
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>320 - Vehicle Operation Services</b>						
30-130-63-63-9-320-72750 - VRS Retiree Health Care Credit	2,608.20	2,820.16	2,319.70	2,372.00	2,372.00	.00
30-130-63-63-9-320-72800 - Termination Pay for Vac/Sick Leave	2,960.00	720.00	1,190.00	.00	.00	.00
30-130-63-63-9-320-73055 - Drug Testing Services/Pledge Program	2,658.75	2,668.53	2,893.47	2,500.00	2,950.00	450.00
30-130-63-63-9-320-73070 - Employee Physicals	2,431.00	1,033.00	2,618.00	2,100.00	2,580.00	480.00
30-130-63-63-9-320-73100 - Parents-Sp Ed Transportation Payments	1,213.30	1,677.15	2,453.28	1,500.00	1,500.00	.00
30-130-63-63-9-320-73255 - Professional Development	623.59	2,174.09	7,881.66	5,700.00	5,700.00	.00
30-130-63-63-9-320-73420 - Private Carrier Transportation	2,728.00	14,577.00	40.00	.00	.00	.00
30-130-63-63-9-320-75304 - Insurance - Motor Vehicle	27,948.00	24,947.00	16,283.00	22,100.00	22,100.00	.00
30-130-63-63-9-320-76110 - Supplies - Operational	1,301.56	847.90	2,776.42	2,292.00	2,500.00	208.00
30-130-63-63-9-320-76125 - Fuel and Lubricants	56,558.89	45,770.51	107,344.08	110,000.00	110,000.00	.00
30-130-63-63-9-320-76126 - Fuel and Lubricants - Field Trips	7,205.90	37,700.40	.00	.00	.00	.00
Program <b>320 - Vehicle Operation Services</b>	\$789,756.99	\$875,498.25	\$896,245.59	\$937,162.00	\$982,914.00	\$45,752.00
Totals						
Program <b>330 - Transportation Monitoring Svcs</b>						
30-130-63-63-9-330-71172 - Compensation-Bus Aides	67,093.04	76,219.34	70,631.84	84,179.00	93,111.00	8,932.00
30-130-63-63-9-330-71200 - Compensation-OT	.00	56.11	.00	.00	.00	.00
30-130-63-63-9-330-71520 - Compensation-Substitutes	7,593.58	17,398.44	9,322.92	7,000.00	7,000.00	.00
30-130-63-63-9-330-72100 - FICA	5,395.88	6,903.03	5,874.61	6,000.00	7,658.00	1,658.00
30-130-63-63-9-330-72210 - VRS Pension Contribution	1,887.33	1,888.54	1,132.02	2,636.00	2,142.00	(494.00)
30-130-63-63-9-330-72220 - VRS Hybrid Pension Contribution	735.05	1,380.65	1,406.90	.00	.00	.00
30-130-63-63-9-330-72300 - Group Health and Dental Insurance	33,470.98	33,539.23	30,760.76	44,744.00	44,744.00	.00
30-130-63-63-9-330-72400 - VRS Group Life Insurance	793.60	960.00	901.25	937.00	1,248.00	311.00
30-130-63-63-9-330-72510 - Hybrid Disability Insurance	101.22	189.15	279.57	.00	.00	.00
30-130-63-63-9-330-72750 - VRS Retiree Health Care Credit	417.79	509.85	405.81	421.00	615.00	194.00
30-130-63-63-9-330-72800 - Termination Pay for Vac/Sick Leave	480.00	4,560.00	.00	.00	.00	.00
30-130-63-63-9-330-73040 - Crossing Guard Services	82,112.10	84,713.35	82,436.31	93,328.00	90,426.00	(2,902.00)



# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description		2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund	<b>30 - School General Fund</b>						
Locations	<b>130 - Transportation</b>						
Function	<b>63 - Pupil Transportation</b>						
Sub-Function	<b>63 - Pupil Transportation</b>						
Level	<b>9 - District Wide</b>						
Program	<b>330 - Transportation Monitoring Svcs</b>						
Program	<b>330 - Transportation Monitoring Svcs</b>	\$200,080.57	\$228,317.69	\$203,151.99	\$239,245.00	\$246,944.00	\$7,699.00
Program	<b>340 - Vehicle Maintenance Services</b>						
30-130-63-63-9-340-73180 - Repair/Maint - Other Contracted		.00	.00	6,401.19	.00	1,000.00	1,000.00
30-130-63-63-9-340-74915 - Vehicle Maintenance- City		155,200.00	158,376.48	155,384.06	180,000.00	180,000.00	.00
Program	<b>340 - Vehicle Maintenance Services</b>	\$155,200.00	\$158,376.48	\$161,785.25	\$180,000.00	\$181,000.00	\$1,000.00
Program	<b>350 - Bus Regular Purchases</b>						
30-130-63-63-9-350-78030 - School Buses and Other Vehicles		22,776.02	.00	153,797.00	300,000.00	300,000.00	.00
Program	<b>350 - Bus Regular Purchases</b>	\$22,776.02	\$0.00	\$153,797.00	\$300,000.00	\$300,000.00	\$0.00
Level	<b>9 - District Wide</b>						
Sub-Function	<b>63 - Pupil Transportation</b>	\$1,317,610.29	\$1,410,894.23	\$1,570,671.86	\$1,814,721.00	\$1,868,714.00	\$53,993.00
Function	<b>63 - Pupil Transportation</b>	\$1,317,610.29	\$1,410,894.23	\$1,570,671.86	\$1,814,721.00	\$1,868,714.00	\$53,993.00
Locations	<b>130 - Transportation</b>	\$1,317,610.29	\$1,410,894.23	\$1,570,671.86	\$1,814,721.00	\$1,868,714.00	\$53,993.00

# General Fund Expense Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>30 - School General Fund</b>						
Locations <b>170 - Non-Departmental</b>						
Function <b>67 - Debt Service &amp; Fund Transfers</b>						
Sub-Function <b>67 - Debt Service &amp; Transfers</b>						
Level <b>9 - District Wide</b>						
Program <b>720 - Intra Agency Fund</b>						
30-170-67-67-9-720-79311 - Transfer To School Capital Projects Fund	2,200,827.00	1,426,201.00	982,297.76	.00	.00	.00
30-170-67-67-9-720-79313 - Transfer to School Reserve Fund	85,500.00	607,785.00	756,353.24	.00	.00	.00
30-170-67-67-9-720-79400 - Capital Lease Obligation Principal	131,404.73	137,070.83	104,768.02	105,000.00	105,000.00	.00
30-170-67-67-9-720-79410 - Capital Lease Obligation Interest	964.72	5,910.41	.00	14,000.00	14,000.00	.00
30-170-67-67-9-720-79598 - Pay Increase	.00	.00	.00	926,451.00	.00	(926,451.00)
30-170-67-67-9-720-79599 - Health Insurance Increase	.00	.00	.00	39,434.00	295,000.00	255,566.00
30-170-67-67-9-720-79999 - Contingencies	.00	.00	.00	.00	1,566,352.00	1,566,352.00
Program <b>720 - Intra Agency Fund Totals</b>	<b>\$2,418,696.45</b>	<b>\$2,176,967.24</b>	<b>\$1,843,419.02</b>	<b>\$1,084,885.00</b>	<b>\$1,980,352.00</b>	<b>\$895,467.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$2,418,696.45</b>	<b>\$2,176,967.24</b>	<b>\$1,843,419.02</b>	<b>\$1,084,885.00</b>	<b>\$1,980,352.00</b>	<b>\$895,467.00</b>
Sub-Function <b>67 - Debt Service &amp; Transfers Totals</b>	<b>\$2,418,696.45</b>	<b>\$2,176,967.24</b>	<b>\$1,843,419.02</b>	<b>\$1,084,885.00</b>	<b>\$1,980,352.00</b>	<b>\$895,467.00</b>
Function <b>67 - Debt Service &amp; Fund Transfers Totals</b>	<b>\$2,418,696.45</b>	<b>\$2,176,967.24</b>	<b>\$1,843,419.02</b>	<b>\$1,084,885.00</b>	<b>\$1,980,352.00</b>	<b>\$895,467.00</b>
Locations <b>170 - Non-Departmental Totals</b>	<b>\$2,418,696.45</b>	<b>\$2,176,967.24</b>	<b>\$1,843,419.02</b>	<b>\$1,084,885.00</b>	<b>\$1,980,352.00</b>	<b>\$895,467.00</b>
Fund <b>30 - School General Fund Totals</b>	<b>\$41,183,570.56</b>	<b>\$42,209,135.55</b>	<b>\$42,414,717.27</b>	<b>\$43,554,396.00</b>	<b>\$44,471,618.00</b>	<b>\$917,222.00</b>
Net Grand Totals	<b>\$41,183,570.56</b>	<b>\$42,209,135.55</b>	<b>\$42,414,717.27</b>	<b>\$43,554,396.00</b>	<b>\$44,471,618.00</b>	<b>\$917,222.00</b>



**THIS PAGE INTENTIONALLY BLANK**



# Grant Fund

# Back of Tab

The **Grant Fund** provides vital support for the instructional program from federal, state, and other sources. Significant funding is received in the form of grants associated with Title VI-B, Title I, Title II, Title III, and Adult Basic Education. These grants allow the division to offer programs and services that might otherwise be funded through the general fund. Revenue in the Grant Fund will increase by \$265,675 due largely to increases in Title I-A, Adult Basic Aid, Title IV-A, Virginia Preschool Initiative, and Virginia Tiered Systems of Support funding.



Salem City Schools  
Grant Fund Summary by Revenue Source and Expenditures by Object  
FY 2020-21

	FY17 Actual	FY18 Actual	FY19 Actuals	FY20 Budget	FY21 Budget	Increase (Decrease)	FY22 Forecast	FY23 Forecast	FY24 Forecast
Revenues:									
Federal	\$ 1,704,528	\$ 1,648,772	\$ 1,708,244	\$ 1,715,195	\$ 1,913,877	\$ 198,682	\$ 1,913,877	\$ 1,913,877	\$ 1,913,877
State	438,256	320,842	418,356	357,736	424,729	66,993	424,729	424,729	424,729
Total revenues	2,142,784	1,969,614	2,126,600	2,072,931	2,338,606	265,675	2,338,606	2,338,606	2,338,606
Expenditures:									
Personnel	947,847	1,145,154	1,243,622	1,277,417	1,411,427	134,010	1,439,656	1,468,449	1,497,818
Benefits	299,584	366,820	376,204	414,191	474,516	60,325	484,006	493,686	503,560
Purchased Services	212,073	238,546	250,369	191,667	233,315	41,648	233,315	233,315	233,315
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	461,542	25,629	22,848	53,632	48,601	(5,031)	48,601	48,601	48,601
Materials & Supplies	221,402	193,465	233,557	136,024	170,747	34,723	133,028	94,555	55,312
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	2,142,448	1,969,614	2,126,600	2,072,931	2,338,606	265,675	2,338,606	2,338,606	2,338,606
Revenues over (under) expenditures	336	-	-	-	-	-	-	-	-
Fund balance at beginning of year	78,138	78,474	78,474	78,474	78,474	-	78,474	78,474	78,474
Fund balance at end of year	\$ 78,474	\$ 78,474	\$ 78,474	\$ 78,474	\$ 78,474	\$ -	\$ 78,474	\$ 78,474	\$ 78,474

Forecasted budgets are based on the following assumptions:

- Grant revenue is expected to be at or below current levels.
- Expenditure estimates restricted to grant revenue projection. All other costs must be funded within General Fund.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

Salem City Schools  
Grant Fund Revenues by Source Detail  
FY 2020-21

	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
<b>Federal Revenues:</b>									
Preschool Mini	\$ 19,232	\$ 16,594	\$ 12,092	\$ 17,596	\$ 18,038	\$ 442	\$ 18,038	\$ 18,038	\$ 18,038
Title I, A	449,416	430,574	457,546	429,274	535,746	106,472	535,746	535,746	535,746
Title II, A	105,522	65,327	71,693	86,771	102,504	15,733	102,504	102,504	102,504
Title III	15,321	17,366	8,828	16,256	17,533	1,277	17,533	17,533	17,533
Title IV-A	-	11,778	29,521	-	32,611	32,611	32,611	32,611	32,611
Pep Grant	-	-	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	719,496	740,160	757,657	751,567	759,103	7,536	759,103	759,103	759,103
Corrections Ed	-	5,779	4,255	-	-	-	-	-	-
Perkins Vocational Education	45,549	45,843	48,878	48,003	58,027	10,024	58,027	58,027	58,027
Health Profession Opportunity	35,079	30,754	25,512	30,000	39,754	9,754	39,754	39,754	39,754
Adult Basic Ed	314,912	284,597	292,892	335,728	350,561	14,833	350,561	350,561	350,561
Total Federal Revenues	1,704,527	1,648,772	1,708,874	1,715,195	1,913,877	198,682	1,913,877	1,913,877	1,913,877
<b>State Revenues:</b>									
Adult Education	19,657	16,215	35,584	38,086	38,086	-	38,086	38,086	38,086
Adult Literacy	103,859	85,853	90,802	90,802	90,802	-	90,802	90,802	90,802
Virginia Preschool Initiative	69,413	69,413	139,156	143,132	181,434	38,302	181,434	181,434	181,434
GED Prep	8,418	8,294	8,355	8,356	8,387	31	8,387	8,387	8,387
High School Innovation	38,881	21,468	-	-	-	-	-	-	-
Project Graduation - Senior Year	-	-	-	-	-	-	-	-	-
Parent Resource Center	-	-	-	-	-	-	-	-	-
Race to GED Expansion	79,463	74,113	75,870	77,360	77,360	-	77,360	77,360	77,360
Strategic Compensation	-	-	-	-	-	-	-	-	-
Plugged In Virginia	18,143	-	-	-	-	-	-	-	-
Virginia Tiered Systems of Supports	-	17,162	25,167	-	28,660	28,660	28,660	28,660	28,660
ESL Endorsement Program	970	-	-	-	-	-	-	-	-
Early Childhood	-	-	-	-	-	-	-	-	-
Positive Behavioral Intervention and Supports	5,812	-	-	-	-	-	-	-	-
Regional Governor's School Planning	40	1,924	-	-	-	-	-	-	-
Security Grant	93,600	26,400	42,792	-	-	-	-	-	-
Total State Revenues	438,256	320,842	417,726	357,736	424,729	66,993	424,729	424,729	424,729
Total Grant Revenues	\$ 2,142,783	\$ 1,969,614	\$ 2,126,600	\$ 2,072,931	\$ 2,338,606	\$ 265,675	\$ 2,338,606	\$ 2,338,606	\$ 2,338,606



Salem City Schools  
Grant Fund Expenditures  
FY 2020-21

	Actuals 2016-17	Actuals 2017-18	Actuals 2018-19	Budget 2019-20	Budget 2020-21	Increase (Decrease)	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24
<b>Federal Expenditures:</b>									
Preschool Mini	\$ 19,232	\$ 16,594	\$ 12,092	\$ 17,596	\$ 18,038	\$ 442	\$ 18,038	\$ 18,038	\$ 18,038
Title I, A	449,080	430,574	457,546	429,274	535,746	106,472	535,746	535,746	535,746
Title II, A	105,522	65,327	71,693	86,771	102,504	15,733	102,504	102,504	102,504
Title III	15,321	17,366	8,828	16,256	17,533	1,277	17,533	17,533	17,533
Title IV-A	-	11,778	29,521	-	32,611	32,611	32,611	32,611	32,611
Pep Grant	-	-	-	-	-	-	-	-	-
Title VI-B Flow-Thru Funds	719,496	740,160	757,657	751,567	759,103	7,536	759,103	759,103	759,103
Corrections Ed	-	5,779	4,255	-	-	-	-	-	-
Perkins Vocational Education	45,549	45,843	48,878	48,003	58,027	10,024	58,027	58,027	58,027
Health Profession Opportunity	35,079	30,754	25,512	30,000	39,754	9,754	39,754	39,754	39,754
Adult Basic Ed	314,912	284,597	292,892	335,728	350,561	14,833	350,561	350,561	350,561
Total Federal Revenues	1,704,191	1,648,772	1,708,874	1,715,195	1,913,877	198,682	1,913,877	1,913,877	1,913,877
<b>State Expenditures:</b>									
Adult Education	19,657	16,215	35,584	38,086	38,086	-	38,086	38,086	38,086
Adult Literacy	103,859	85,853	90,802	90,802	90,802	-	90,802	90,802	90,802
Virginia Preschool Initiative	69,413	69,413	139,156	143,132	181,434	38,302	181,434	181,434	181,434
GED Prep	8,418	8,294	8,355	8,356	8,387	31	8,387	8,387	8,387
High School Innovation	38,881	21,468	-	-	-	-	-	-	-
Project Graduation - Senior Year	-	-	-	-	-	-	-	-	-
Parent Resource Center	-	-	-	-	-	-	-	-	-
Race to GED Expansion	79,463	74,113	75,870	77,360	77,360	-	77,360	77,360	77,360
Strategic Compensation	-	-	-	-	-	-	-	-	-
Plugged in Virginia	18,143	-	-	-	-	-	-	-	-
Virginia Tiered Systems of Supports	-	17,162	25,167	-	28,660	28,660	28,660	28,660	28,660
ESL Endorsement Program	970	-	-	-	-	-	-	-	-
Early Childhood	-	-	-	-	-	-	-	-	-
Positive Behavioral Intervention and Supports	5,812	-	-	-	-	-	-	-	-
Regional Governor's School Planning	40	1,924	-	-	-	-	-	-	-
Security Grant	93,600	26,400	42,792	-	-	-	-	-	-
Total State Revenues	438,256	320,842	417,726	357,736	424,729	66,993	424,729	424,729	424,729
Total Grant Expenditures	\$ 2,142,447	\$ 1,969,614	\$ 2,126,600	\$ 2,072,931	\$ 2,338,606	\$ 265,675	\$ 2,338,606	\$ 2,338,606	\$ 2,338,606
Beginning Balance	78,138	78,474	78,474						
Ending Balance	\$ 78,474	\$ 78,474	\$ 78,474						

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>200 - ISAEP Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-200-00-00-9-000-61300 - ISAEP - GED Prep	8,418.26	8,294.01	8,355.00	8,356.00	8,387.00	31.00
Program <b>000 - General Revenue Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Level <b>9 - District Wide Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Sub-Function <b>00 - Revenues Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Function <b>00 - Revenue Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Locations <b>200 - ISAEP Grant Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Locations <b>220 - Race To GED Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-220-00-00-9-000-61345 - Race to GED Expansion	79,463.11	74,113.30	75,870.27	77,360.00	77,360.00	.00
Program <b>000 - General Revenue Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Locations <b>220 - Race To GED Grant Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Locations <b>230 - Preschool Mini Grants</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-230-00-00-9-000-62210 - IDEA Part B Sec 619 Spec Ed Preschool 84.173	12,360.81	11,977.75	10,051.29	17,596.00	18,038.00	442.00
32-230-00-00-9-000-62211 - IDEA Part B Sec 619 Spec Ed Preschool Carryover 84.173	6,870.86	4,616.19	2,040.92	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00
Level <b>9 - District Wide Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00
Sub-Function <b>00 - Revenues Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00
Function <b>00 - Revenue Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00
Locations <b>230 - Preschool Mini Grants Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-240-00-00-9-000-61115 - Adult Education	19,657.00	16,215.00	35,583.52	38,086.00	38,086.00	.00
32-240-00-00-9-000-61121 - Adult Literacy	103,859.30	85,853.00	90,801.89	90,802.00	90,802.00	.00
32-240-00-00-9-000-62300 - Adult Basic Ed 84.002	314,911.50	284,596.54	292,891.61	335,728.00	350,561.00	14,833.00
32-240-00-00-9-000-62305 - Corrections Ed & Other Institutionalized Indivs 84.002A	.00	5,529.27	3,624.63	.00	.00	.00
32-240-00-00-9-000-63237 - Adult Education Fees	.00	.00	630.00	.00	.00	.00
32-240-00-00-9-000-63238 - Lead Agency Fees	.00	250.00	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	<b>\$438,427.80</b>	<b>\$392,443.81</b>	<b>\$423,531.65</b>	<b>\$464,616.00</b>	<b>\$479,449.00</b>	<b>\$14,833.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$438,427.80</b>	<b>\$392,443.81</b>	<b>\$423,531.65</b>	<b>\$464,616.00</b>	<b>\$479,449.00</b>	<b>\$14,833.00</b>
Sub-Function <b>00 - Revenues Totals</b>	<b>\$438,427.80</b>	<b>\$392,443.81</b>	<b>\$423,531.65</b>	<b>\$464,616.00</b>	<b>\$479,449.00</b>	<b>\$14,833.00</b>
Function <b>00 - Revenue Totals</b>	<b>\$438,427.80</b>	<b>\$392,443.81</b>	<b>\$423,531.65</b>	<b>\$464,616.00</b>	<b>\$479,449.00</b>	<b>\$14,833.00</b>
Locations <b>240 - Adult Basic Education Grant Totals</b>	<b>\$438,427.80</b>	<b>\$392,443.81</b>	<b>\$423,531.65</b>	<b>\$464,616.00</b>	<b>\$479,449.00</b>	<b>\$14,833.00</b>
Locations <b>250 - ESEA Title I Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-250-00-00-9-000-62000 - NCLB Title I A 84.010	449,415.62	430,573.42	457,546.38	429,274.00	535,746.00	106,472.00
Program <b>000 - General Revenue Totals</b>	<b>\$449,415.62</b>	<b>\$430,573.42</b>	<b>\$457,546.38</b>	<b>\$429,274.00</b>	<b>\$535,746.00</b>	<b>\$106,472.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$449,415.62</b>	<b>\$430,573.42</b>	<b>\$457,546.38</b>	<b>\$429,274.00</b>	<b>\$535,746.00</b>	<b>\$106,472.00</b>
Sub-Function <b>00 - Revenues Totals</b>	<b>\$449,415.62</b>	<b>\$430,573.42</b>	<b>\$457,546.38</b>	<b>\$429,274.00</b>	<b>\$535,746.00</b>	<b>\$106,472.00</b>
Function <b>00 - Revenue Totals</b>	<b>\$449,415.62</b>	<b>\$430,573.42</b>	<b>\$457,546.38</b>	<b>\$429,274.00</b>	<b>\$535,746.00</b>	<b>\$106,472.00</b>
Locations <b>250 - ESEA Title I Grant Totals</b>	<b>\$449,415.62</b>	<b>\$430,573.42</b>	<b>\$457,546.38</b>	<b>\$429,274.00</b>	<b>\$535,746.00</b>	<b>\$106,472.00</b>
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-270-00-00-9-000-62150 - NCLB Title II A Improving Teacher Quality 84.367	105,521.59	65,327.27	71,692.97	86,771.00	102,504.00	15,733.00
Program <b>000 - General Revenue Totals</b>	<b>\$105,521.59</b>	<b>\$65,327.27</b>	<b>\$71,692.97</b>	<b>\$86,771.00</b>	<b>\$102,504.00</b>	<b>\$15,733.00</b>

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide Totals</b>	\$105,521.59	\$65,327.27	\$71,692.97	\$86,771.00	\$102,504.00	\$15,733.00
Sub-Function <b>00 - Revenues Totals</b>	\$105,521.59	\$65,327.27	\$71,692.97	\$86,771.00	\$102,504.00	\$15,733.00
Function <b>00 - Revenue Totals</b>	\$105,521.59	\$65,327.27	\$71,692.97	\$86,771.00	\$102,504.00	\$15,733.00
Locations <b>270 - ESEA II A Teacher Qual Grant Totals</b>	\$105,521.59	\$65,327.27	\$71,692.97	\$86,771.00	\$102,504.00	\$15,733.00
Locations <b>280 - ESEA III A Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-280-00-00-9-000-62060 - NCLB Title III A LEP 84.365	.00	10,952.69	8,828.09	13,200.00	14,335.00	1,135.00
32-280-00-00-9-000-62061 - NCLB Title III A LEP Carryover	11,058.52	.00	.00	.00	.00	.00
32-280-00-00-9-000-62065 - Title III A Immigrant Children & Youth 84.365	4,069.18	.00	.00	3,056.00	3,198.00	142.00
32-280-00-00-9-000-62066 - Title III A Immigrant Children & Youth Carryover 84.365	193.76	2,413.52	.00	.00	.00	.00
32-280-00-00-9-000-62152 - ESL Praxis Prep 84.367	.00	4,000.00	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$15,321.46	\$17,366.21	\$8,828.09	\$16,256.00	\$17,533.00	\$1,277.00
Level <b>9 - District Wide Totals</b>	\$15,321.46	\$17,366.21	\$8,828.09	\$16,256.00	\$17,533.00	\$1,277.00
Sub-Function <b>00 - Revenues Totals</b>	\$15,321.46	\$17,366.21	\$8,828.09	\$16,256.00	\$17,533.00	\$1,277.00
Function <b>00 - Revenue Totals</b>	\$15,321.46	\$17,366.21	\$8,828.09	\$16,256.00	\$17,533.00	\$1,277.00
Locations <b>280 - ESEA III A Grant Totals</b>	\$15,321.46	\$17,366.21	\$8,828.09	\$16,256.00	\$17,533.00	\$1,277.00
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-300-00-00-9-000-62120 - Flow Thru Title VI B 84.027	596,583.62	605,281.19	715,036.81	751,567.00	759,103.00	7,536.00
32-300-00-00-9-000-62121 - Flow Thru Title VIB Carryover 84.027	120,913.51	134,878.38	42,620.06	.00	.00	.00
32-300-00-00-9-000-62122 - Flow Thru Title VI B Champions Together 84.027A	1,998.41	.00	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$719,495.54	\$740,159.57	\$757,656.87	\$751,567.00	\$759,103.00	\$7,536.00
Level <b>9 - District Wide Totals</b>	\$719,495.54	\$740,159.57	\$757,656.87	\$751,567.00	\$759,103.00	\$7,536.00
Sub-Function <b>00 - Revenues Totals</b>	\$719,495.54	\$740,159.57	\$757,656.87	\$751,567.00	\$759,103.00	\$7,536.00
Function <b>00 - Revenue Totals</b>	\$719,495.54	\$740,159.57	\$757,656.87	\$751,567.00	\$759,103.00	\$7,536.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>300 - Flow Thru Title VI B Grant Totals</b>	\$719,495.54	\$740,159.57	\$757,656.87	\$751,567.00	\$759,103.00	\$7,536.00
Locations <b>310 - Perkins Vocational Ed Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-310-00-00-9-000-62270 - Perkins Voc Ed 84.048	45,548.93	45,843.11	48,877.60	48,003.00	58,027.00	10,024.00
Program <b>000 - General Revenue Totals</b>	\$45,548.93	\$45,843.11	\$48,877.60	\$48,003.00	\$58,027.00	\$10,024.00
Level <b>9 - District Wide Totals</b>	\$45,548.93	\$45,843.11	\$48,877.60	\$48,003.00	\$58,027.00	\$10,024.00
Sub-Function <b>00 - Revenues Totals</b>	\$45,548.93	\$45,843.11	\$48,877.60	\$48,003.00	\$58,027.00	\$10,024.00
Function <b>00 - Revenue Totals</b>	\$45,548.93	\$45,843.11	\$48,877.60	\$48,003.00	\$58,027.00	\$10,024.00
Locations <b>310 - Perkins Vocational Ed Grant Totals</b>	\$45,548.93	\$45,843.11	\$48,877.60	\$48,003.00	\$58,027.00	\$10,024.00
Locations <b>340 - School Security Grant</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-340-00-00-9-000-61301 - School Security Grant	93,600.00	26,400.00	42,792.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$93,600.00	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$93,600.00	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$93,600.00	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$93,600.00	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00
Locations <b>340 - School Security Grant Totals</b>	\$93,600.00	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00
Locations <b>370 - HS Program Innovation Planning</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-370-00-00-9-000-61540 - High School Program Innovation Planning Grant Carryover	13,270.51	.00	.00	.00	.00	.00
32-370-00-00-9-000-61545 - High School Program Innovation Implementation Grant	25,610.96	21,467.51	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>370 - HS Program Innovation Planning</b>	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00
Totals						
Locations <b>380 - Plugged In Virginia</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-380-00-00-9-000-61601 - Plugged In Virginia Grant	18,143.23	.00	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>380 - Plugged In Virginia Totals</b>	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>390 - ESL Endorsement Program</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-390-00-00-9-000-61605 - ESL Endorsement Program	970.50	.00	.00	.00	.00	.00
Program <b>000 - General Revenue Totals</b>	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>9 - District Wide Totals</b>	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>00 - Revenues Totals</b>	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>00 - Revenue Totals</b>	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>390 - ESL Endorsement Program Totals</b>	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>400 - VA Preschool Initiative Grants</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-400-00-00-9-000-61615 - Virginia Preschool Initiative Grant 240281	69,413.00	69,413.00	139,156.00	143,132.00	181,434.00	38,302.00
Program <b>000 - General Revenue Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00
Level <b>9 - District Wide Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00
Sub-Function <b>00 - Revenues Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00
Function <b>00 - Revenue Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00
Locations <b>400 - VA Preschool Initiative Grants Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description		2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund 32 - School Grants Fund							
REVENUE							
Locations	410 - Health Profession Opportunity						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
32-410-00-00-9-000-62350 - Health Profession Opportunity Grant		35,078.85	30,754.27	25,512.34	30,000.00	39,754.00	9,754.00
93.093							
Program	000 - General Revenue Totals	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00
Level	9 - District Wide Totals	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00
Sub-Function	00 - Revenues Totals	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00
Function	00 - Revenue Totals	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00
Locations	410 - Health Profession Opportunity Totals	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00
Locations	420 - PBIS of the VTSS						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
32-420-00-00-9-000-61620 - PBIS of the VTSS 240427		5,812.06	17,162.12	17,945.43	.00	28,660.00	28,660.00
32-420-00-00-9-000-61621 - PBIS of the VTSS Carryover 240427		.00	.00	7,222.02	.00	.00	.00
Program	000 - General Revenue Totals	\$5,812.06	\$17,162.12	\$25,167.45	\$0.00	\$28,660.00	\$28,660.00
Level	9 - District Wide Totals	\$5,812.06	\$17,162.12	\$25,167.45	\$0.00	\$28,660.00	\$28,660.00
Sub-Function	00 - Revenues Totals	\$5,812.06	\$17,162.12	\$25,167.45	\$0.00	\$28,660.00	\$28,660.00
Function	00 - Revenue Totals	\$5,812.06	\$17,162.12	\$25,167.45	\$0.00	\$28,660.00	\$28,660.00
Locations	420 - PBIS of the VTSS Totals	\$5,812.06	\$17,162.12	\$25,167.45	\$0.00	\$28,660.00	\$28,660.00
Locations	430 - Reg Gov Sch Planning Study Grant						
Function	00 - Revenue						
Sub-Function	00 - Revenues						
Level	9 - District Wide						
Program	000 - General Revenue						
32-430-00-00-9-000-61422 - Regional Governor's School Planning Study Grant		40.37	1,924.24	.00	.00	.00	.00
Program	000 - General Revenue Totals	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00
Level	9 - District Wide Totals	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function	00 - Revenues Totals	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00
Function	00 - Revenue Totals	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00
Locations	430 - Reg Gov Sch Planning Study Grant Totals	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>REVENUE</b>						
Locations <b>440 - Student Supp &amp; Acad Achievement</b>						
Function <b>00 - Revenue</b>						
Sub-Function <b>00 - Revenues</b>						
Level <b>9 - District Wide</b>						
Program <b>000 - General Revenue</b>						
32-440-00-00-9-000-62250 - Title IV A Student Support & Acad Enrichment 84.424	.00	11,778.29	29,520.99	.00	32,611.00	32,611.00
Program <b>000 - General Revenue Totals</b>	\$0.00	\$11,778.29	\$29,520.99	\$0.00	\$32,611.00	\$32,611.00
Level <b>9 - District Wide Totals</b>	\$0.00	\$11,778.29	\$29,520.99	\$0.00	\$32,611.00	\$32,611.00
Sub-Function <b>00 - Revenues Totals</b>	\$0.00	\$11,778.29	\$29,520.99	\$0.00	\$32,611.00	\$32,611.00
Function <b>00 - Revenue Totals</b>	\$0.00	\$11,778.29	\$29,520.99	\$0.00	\$32,611.00	\$32,611.00
Locations <b>440 - Student Supp &amp; Acad Achievement Totals</b>	\$0.00	\$11,778.29	\$29,520.99	\$0.00	\$32,611.00	\$32,611.00
<b>REVENUE TOTALS</b>	\$2,142,783.46	\$1,969,614.07	\$2,126,599.82	\$2,072,931.00	\$2,338,606.00	\$265,675.00
<b>EXPENSE</b>						
Locations <b>200 - ISAEP Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-200-61-10-3-120-71120 - Compensation-Instructional Salaries	7,820.03	7,704.63	7,761.27	7,762.00	7,301.00	(461.00)
32-200-61-10-3-120-72100 - FICA	598.23	589.38	593.73	594.00	558.00	(36.00)
32-200-61-10-3-120-76435 - Supplies - Instructional	.00	.00	.00	.00	528.00	528.00
Program <b>120 - Special Education Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Level <b>3 - Secondary Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Function <b>61 - Instruction Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Locations <b>200 - ISAEP Grant Totals</b>	\$8,418.26	\$8,294.01	\$8,355.00	\$8,356.00	\$8,387.00	\$31.00
Locations <b>220 - Race To GED Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>110 - Regular Instruction</b>						
32-220-61-10-7-110-71120 - Compensation-Instructional Salaries	21,550.00	17,612.50	29,600.00	29,600.00	49,282.00	19,682.00
32-220-61-10-7-110-71150 - Compensation-Clerical	.00	.00	.00	.00	5,145.00	5,145.00
32-220-61-10-7-110-72100 - FICA	1,633.92	1,345.69	2,264.00	2,264.00	4,164.00	1,900.00



# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>220 - Race To GED Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>110 - Regular Instruction</b>						
32-220-61-10-7-110-73037 - Contractual Services - Other	33,091.20	36,340.75	31,324.15	31,687.00	14,570.00	(17,117.00)
32-220-61-10-7-110-76435 - Supplies - Instructional	23,187.99	18,814.36	12,682.12	13,809.00	4,199.00	(9,610.00)
Program <b>110 - Regular Instruction Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Level <b>7 - Adult Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Function <b>61 - Instruction Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Locations <b>220 - Race To GED Grant Totals</b>	\$79,463.11	\$74,113.30	\$75,870.27	\$77,360.00	\$77,360.00	\$0.00
Locations <b>230 - Preschool Mini Grants</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
32-230-61-10-8-180-71120 - Compensation-Instructional Salaries	5,345.47	3,970.49	.00	.00	.00	.00
32-230-61-10-8-180-71151 - Compensation-Instructional Asst	11,347.16	10,768.74	11,232.90	12,551.00	15,008.00	2,457.00
32-230-61-10-8-180-72100 - FICA	1,277.04	1,127.51	859.31	960.00	1,148.00	188.00
32-230-61-10-8-180-76435 - Supplies - Instructional	1,262.00	727.20	.00	4,085.00	1,882.00	(2,203.00)
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00
Level <b>8 - Pre-K Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00
Function <b>61 - Instruction Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00
Locations <b>230 - Preschool Mini Grants Totals</b>	\$19,231.67	\$16,593.94	\$12,092.21	\$17,596.00	\$18,038.00	\$442.00
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-240-61-10-7-170-71120 - Compensation-Instructional Salaries	.00	213,842.50	211,840.50	255,199.00	244,380.00	(10,819.00)
32-240-61-10-7-170-71150 - Compensation-Clerical	.00	1,348.62	.00	.00	.00	.00
32-240-61-10-7-170-72100 - FICA	.00	16,499.30	16,082.67	19,523.00	18,695.00	(828.00)
32-240-61-10-7-170-73037 - Contractual Services - Other	.00	20,731.81	22,158.15	35,062.00	51,506.00	16,444.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-240-61-10-7-170-75202 - Telephone Services	.00	452.98	338.66	13,314.00	600.00	(12,714.00)
32-240-61-10-7-170-75530 - Travel - Other	.00	.00	.00	.00	1,000.00	1,000.00
32-240-61-10-7-170-75821 - ABE Allgy/CF	20,542.42	.00	.00	.00	.00	.00
32-240-61-10-7-170-75822 - ABE Covington	9,164.21	.00	.00	.00	.00	.00
32-240-61-10-7-170-75823 - ABE Salem	23,625.33	.00	.00	.00	.00	.00
32-240-61-10-7-170-75824 - ABE Botetourt	29,357.31	.00	.00	.00	.00	.00
32-240-61-10-7-170-75825 - ABE Craig	6,336.58	.00	.00	.00	.00	.00
32-240-61-10-7-170-75826 - ABE Roanoke City	159,491.93	.00	.00	.00	.00	.00
32-240-61-10-7-170-75827 - ABE Roanoke Co	66,393.72	.00	.00	.00	.00	.00
32-240-61-10-7-170-75828 - ABE Region 5 GAE	19,657.00	.00	.00	.00	.00	.00
32-240-61-10-7-170-75829 - ABE Region 5 Leadership	103,859.30	.00	.00	.00	.00	.00
32-240-61-10-7-170-76435 - Supplies - Instructional	.00	31,721.33	43,101.63	12,630.00	34,380.00	21,750.00
Program <b>170 - Adult Totals</b>	\$438,427.80	\$284,596.54	\$293,521.61	\$335,728.00	\$350,561.00	\$14,833.00
Program <b>171 - Adult GAE</b>						
32-240-61-10-7-171-71120 - Compensation-Instructional Salaries	.00	.00	13,712.50	15,075.00	12,000.00	(3,075.00)
32-240-61-10-7-171-71150 - Compensation-Clerical	.00	.00	.00	.00	16,460.00	16,460.00
32-240-61-10-7-171-72100 - FICA	.00	.00	1,049.01	1,153.00	2,178.00	1,025.00
32-240-61-10-7-171-73037 - Contractual Services - Other	.00	16,215.00	19,475.93	20,452.00	1,820.00	(18,632.00)
32-240-61-10-7-171-76435 - Supplies - Instructional	.00	.00	1,346.08	1,406.00	5,628.00	4,222.00
Program <b>171 - Adult GAE Totals</b>	\$0.00	\$16,215.00	\$35,583.52	\$38,086.00	\$38,086.00	\$0.00
Program <b>172 - Adult Leadership</b>						
32-240-61-10-7-172-71110 - Compensation-Administrative	.00	73,205.65	74,702.09	74,836.00	56,798.00	(18,038.00)
32-240-61-10-7-172-71150 - Compensation-Clerical	.00	.00	.00	.00	5,880.00	5,880.00
32-240-61-10-7-172-72100 - FICA	.00	350.02	3,050.53	10,941.00	5,024.00	(5,917.00)
32-240-61-10-7-172-72210 - VRS Pension Contribution	.00	.00	.00	.00	18,134.00	18,134.00
32-240-61-10-7-172-72220 - VRS Hybrid Pension Contribution	.00	.00	4,019.00	.00	.00	.00
32-240-61-10-7-172-72300 - Group Health and Dental Insurance	.00	.00	3,158.60	.00	.00	.00
32-240-61-10-7-172-72400 - VRS Group Life Insurance	.00	.00	335.75	.00	.00	.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>240 - Adult Basic Education Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>172 - Adult Leadership</b>						
32-240-61-10-7-172-72510 - Hybrid Disability Insurance	.00	.00	69.20	.00	.00	.00
32-240-61-10-7-172-72750 - VRS Retiree Health Care Credit	.00	.00	307.60	.00	.00	.00
32-240-61-10-7-172-73037 - Contractual Services - Other	.00	1,522.61	1,923.25	525.00	2,500.00	1,975.00
32-240-61-10-7-172-75530 - Travel - Other	.00	1,680.50	2,195.44	4,000.00	2,000.00	(2,000.00)
32-240-61-10-7-172-76435 - Supplies - Instructional	.00	9,344.22	1,040.43	500.00	466.00	(34.00)
Program <b>172 - Adult Leadership Totals</b>	\$0.00	\$86,103.00	\$90,801.89	\$90,802.00	\$90,802.00	\$0.00
Program <b>173 - Adult C&amp;I</b>						
32-240-61-10-7-173-73037 - Contractual Services - Other	.00	5,529.27	3,624.63	.00	.00	.00
Program <b>173 - Adult C&amp;I Totals</b>	\$0.00	\$5,529.27	\$3,624.63	\$0.00	\$0.00	\$0.00
Level <b>7 - Adult Totals</b>	\$438,427.80	\$392,443.81	\$423,531.65	\$464,616.00	\$479,449.00	\$14,833.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$438,427.80	\$392,443.81	\$423,531.65	\$464,616.00	\$479,449.00	\$14,833.00
Function <b>61 - Instruction Totals</b>	\$438,427.80	\$392,443.81	\$423,531.65	\$464,616.00	\$479,449.00	\$14,833.00
Locations <b>240 - Adult Basic Education Grant Totals</b>	\$438,427.80	\$392,443.81	\$423,531.65	\$464,616.00	\$479,449.00	\$14,833.00
Locations <b>250 - ESEA Title I Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-250-61-10-2-110-71120 - Compensation-Instructional Salaries	208,479.92	203,406.66	198,404.84	196,332.00	201,448.00	5,116.00
32-250-61-10-2-110-71151 - Compensation-Instructional Asst	37,901.54	41,452.35	29,466.28	47,271.00	85,205.00	37,934.00
32-250-61-10-2-110-71650 - Compensation-NBC Teacher Bonus	.00	.00	.00	4,185.00	.00	(4,185.00)
32-250-61-10-2-110-72100 - FICA	16,956.96	16,353.50	15,428.47	18,043.00	21,929.00	3,886.00
32-250-61-10-2-110-72210 - VRS Pension Contribution	31,559.59	33,126.14	31,056.50	36,981.00	47,642.00	10,661.00
32-250-61-10-2-110-72220 - VRS Hybrid Pension Contribution	1,479.28	6,849.48	4,667.50	.00	.00	.00
32-250-61-10-2-110-72300 - Group Health and Dental Insurance	32,283.96	50,938.36	41,479.93	39,945.00	54,500.00	14,555.00
32-250-61-10-2-110-72400 - VRS Group Life Insurance	2,929.65	3,208.88	2,984.60	3,090.00	3,841.00	751.00
32-250-61-10-2-110-72510 - Hybrid Disability Insurance	27.28	113.30	80.40	.00	91.00	91.00
32-250-61-10-2-110-72750 - VRS Retiree Health Care Credit	2,501.47	3,012.93	2,733.90	2,831.00	3,469.00	638.00
32-250-61-10-2-110-73037 - Contractual Services - Other	2,900.00	23,884.71	31,336.62	22,398.00	64,807.00	42,409.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>250 - ESEA Title I Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-250-61-10-2-110-73255 - Professional Development	3,360.53	2,909.93	600.00	6,000.00	6,000.00	.00
32-250-61-10-2-110-75530 - Travel - Other	4,970.62	2,091.77	503.44	6,000.00	2,400.00	(3,600.00)
32-250-61-10-2-110-76435 - Supplies - Instructional	103,729.13	43,225.41	87,361.31	46,198.00	40,414.00	(5,784.00)
Program <b>110 - Regular Instruction Totals</b>	<b>\$449,079.93</b>	<b>\$430,573.42</b>	<b>\$446,103.79</b>	<b>\$429,274.00</b>	<b>\$531,746.00</b>	<b>\$102,472.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$449,079.93</b>	<b>\$430,573.42</b>	<b>\$446,103.79</b>	<b>\$429,274.00</b>	<b>\$531,746.00</b>	<b>\$102,472.00</b>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-250-61-10-3-110-73037 - Contractual Services - Other	.00	.00	4,169.55	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,169.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,169.55</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$449,079.93</b>	<b>\$430,573.42</b>	<b>\$450,273.34</b>	<b>\$429,274.00</b>	<b>\$531,746.00</b>	<b>\$102,472.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$449,079.93</b>	<b>\$430,573.42</b>	<b>\$450,273.34</b>	<b>\$429,274.00</b>	<b>\$531,746.00</b>	<b>\$102,472.00</b>
Function <b>63 - Pupil Transportation</b>						
Sub-Function <b>63 - Pupil Transportation</b>						
Level <b>9 - District Wide</b>						
Program <b>320 - Vehicle Operation Services</b>						
32-250-63-63-9-320-71170 - Compensation-Bus Drivers	.00	.00	7,273.04	.00	3,716.00	3,716.00
32-250-63-63-9-320-72100 - FICA	.00	.00	.00	.00	284.00	284.00
Program <b>320 - Vehicle Operation Services Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,273.04</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,273.04</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>
Sub-Function <b>63 - Pupil Transportation Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,273.04</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>
Function <b>63 - Pupil Transportation Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,273.04</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$4,000.00</b>
Locations <b>250 - ESEA Title I Grant Totals</b>	<b>\$449,079.93</b>	<b>\$430,573.42</b>	<b>\$457,546.38</b>	<b>\$429,274.00</b>	<b>\$535,746.00</b>	<b>\$106,472.00</b>
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-2-110-71120 - Compensation-Instructional Salaries	46,511.04	.00	.00	.00	6,400.00	6,400.00
32-270-61-10-2-110-72100 - FICA	2,996.81	.00	.00	.00	480.00	480.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-2-110-72220 - VRS Hybrid Pension Contribution	6,965.08	.00	.00	.00	.00	.00
32-270-61-10-2-110-72300 - Group Health and Dental Insurance	8,406.86	.00	.00	.00	.00	.00
32-270-61-10-2-110-72400 - VRS Group Life Insurance	622.44	.00	.00	.00	.00	.00
32-270-61-10-2-110-72510 - Hybrid Disability Insurance	128.30	.00	.00	.00	.00	.00
32-270-61-10-2-110-72750 - VRS Retiree Health Care Credit	527.40	.00	.00	.00	.00	.00
32-270-61-10-2-110-73225 - Professional Development - Conferences	18,342.76	49,946.09	28,402.89	9,050.00	9,050.00	.00
32-270-61-10-2-110-75530 - Travel - Other	11,537.80	10,165.85	5,682.44	17,510.00	11,225.00	(6,285.00)
32-270-61-10-2-110-76115 - Supplies - Training	4,682.86	5,215.33	1,786.94	3,243.00	1,821.00	(1,422.00)
Program <b>110 - Regular Instruction Totals</b>	\$100,721.35	\$65,327.27	\$35,872.27	\$29,803.00	\$28,976.00	(\$827.00)
Level <b>2 - Elementary Totals</b>	\$100,721.35	\$65,327.27	\$35,872.27	\$29,803.00	\$28,976.00	(\$827.00)
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-3-110-73225 - Professional Development - Conferences	2,399.76	.00	17,850.75	23,064.00	10,496.00	(12,568.00)
32-270-61-10-3-110-75530 - Travel - Other	.00	.00	4,065.95	5,104.00	11,329.00	6,225.00
32-270-61-10-3-110-76115 - Supplies - Training	.00	.00	368.39	316.00	1,984.00	1,668.00
Program <b>110 - Regular Instruction Totals</b>	\$2,399.76	\$0.00	\$22,285.09	\$28,484.00	\$23,809.00	(\$4,675.00)
Level <b>3 - Secondary Totals</b>	\$2,399.76	\$0.00	\$22,285.09	\$28,484.00	\$23,809.00	(\$4,675.00)
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-270-61-10-4-110-71120 - Compensation-Instructional Salaries	.00	.00	.00	.00	1,600.00	1,600.00
32-270-61-10-4-110-72100 - FICA	.00	.00	.00	.00	120.00	120.00
32-270-61-10-4-110-73225 - Professional Development - Conferences	2,400.48	.00	9,873.53	23,064.00	34,740.00	11,676.00
32-270-61-10-4-110-75530 - Travel - Other	.00	.00	2,998.79	5,104.00	11,007.00	5,903.00
32-270-61-10-4-110-76115 - Supplies - Training	.00	.00	663.29	316.00	2,252.00	1,936.00
Program <b>110 - Regular Instruction Totals</b>	\$2,400.48	\$0.00	\$13,535.61	\$28,484.00	\$49,719.00	\$21,235.00
Level <b>4 - Middle Totals</b>	\$2,400.48	\$0.00	\$13,535.61	\$28,484.00	\$49,719.00	\$21,235.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$105,521.59	\$65,327.27	\$71,692.97	\$86,771.00	\$102,504.00	\$15,733.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
<b>EXPENSE</b>						
Locations <b>270 - ESEA II A Teacher Qual Grant</b>						
Function <b>61 - Instruction</b> Totals	\$105,521.59	\$65,327.27	\$71,692.97	\$86,771.00	\$102,504.00	\$15,733.00
Locations <b>270 - ESEA II A Teacher Qual Grant</b> Totals	\$105,521.59	\$65,327.27	\$71,692.97	\$86,771.00	\$102,504.00	\$15,733.00
Locations <b>280 - ESEA III A Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-280-61-10-2-110-71120 - Compensation-Instructional Salaries	10,272.65	10,041.34	7,630.72	12,261.00	13,315.00	1,054.00
32-280-61-10-2-110-72100 - FICA	785.87	768.17	583.77	939.00	1,020.00	81.00
32-280-61-10-2-110-73037 - Contractual Services - Other	.00	4,000.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$11,058.52	\$14,809.51	\$8,214.49	\$13,200.00	\$14,335.00	\$1,135.00
Program <b>129 - Immigrant Children &amp; Youth</b>						
32-280-61-10-2-129-71101 - Compensation-Grant Prior Year Carryover	.00	2,375.00	.00	.00	.00	.00
32-280-61-10-2-129-71120 - Compensation-Instructional Salaries	3,960.00	.00	570.00	2,839.00	2,975.00	136.00
32-280-61-10-2-129-72100 - FICA	302.94	.00	43.60	217.00	223.00	6.00
32-280-61-10-2-129-72901 - Benefits - Grant Prior Year Carryover	.00	181.70	.00	.00	.00	.00
Program <b>129 - Immigrant Children &amp; Youth</b> Totals	\$4,262.94	\$2,556.70	\$613.60	\$3,056.00	\$3,198.00	\$142.00
Level <b>2 - Elementary</b> Totals	\$15,321.46	\$17,366.21	\$8,828.09	\$16,256.00	\$17,533.00	\$1,277.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$15,321.46	\$17,366.21	\$8,828.09	\$16,256.00	\$17,533.00	\$1,277.00
Function <b>61 - Instruction</b> Totals	\$15,321.46	\$17,366.21	\$8,828.09	\$16,256.00	\$17,533.00	\$1,277.00
Locations <b>280 - ESEA III A Grant</b> Totals	\$15,321.46	\$17,366.21	\$8,828.09	\$16,256.00	\$17,533.00	\$1,277.00
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-2-120-71120 - Compensation-Instructional Salaries	29,734.76	34,122.51	8,502.68	6,400.00	6,400.00	.00
32-300-61-10-2-120-71151 - Compensation-Instructional Asst	167,546.10	182,474.41	213,292.42	212,442.00	224,468.00	12,026.00
32-300-61-10-2-120-71200 - Compensation-OT	8.63	.00	.00	.00	.00	.00
32-300-61-10-2-120-72100 - FICA	14,149.05	14,942.85	14,878.02	16,742.00	17,661.00	919.00
32-300-61-10-2-120-72210 - VRS Pension Contribution	8,679.19	9,326.04	6,937.45	27,572.00	37,307.00	9,735.00
32-300-61-10-2-120-72220 - VRS Hybrid Pension Contribution	12,091.96	19,325.79	18,507.54	.00	.00	.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-2-120-72300 - Group Health and Dental Insurance	28,657.58	67,063.88	57,399.88	75,530.00	60,000.00	(15,530.00)
32-300-61-10-2-120-72400 - VRS Group Life Insurance	1,970.16	2,300.15	2,125.77	2,303.00	3,008.00	705.00
32-300-61-10-2-120-72510 - Hybrid Disability Insurance	174.60	331.13	317.66	.00	.00	.00
32-300-61-10-2-120-72750 - VRS Retiree Health Care Credit	1,617.50	2,159.37	1,947.16	2,110.00	2,716.00	606.00
32-300-61-10-2-120-73037 - Contractual Services - Other	13,920.00	14,143.75	9,222.75	2,044.00	8,044.00	6,000.00
32-300-61-10-2-120-73305 - Set Aside Funds	.00	.00	.00	5,382.00	5,382.00	.00
32-300-61-10-2-120-76045 - Furniture and Equip <\$5,000	.00	3,302.00	69.99	.00	.00	.00
32-300-61-10-2-120-76435 - Supplies - Instructional	11,642.13	29,811.63	9,339.14	12,669.00	1,732.00	(10,937.00)
Program <b>120 - Special Education Totals</b>	\$290,191.66	\$379,303.51	\$342,540.46	\$363,194.00	\$366,718.00	\$3,524.00
Level <b>2 - Elementary Totals</b>	\$290,191.66	\$379,303.51	\$342,540.46	\$363,194.00	\$366,718.00	\$3,524.00
Level <b>3 - Secondary</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-3-120-71120 - Compensation-Instructional Salaries	14,666.75	16,236.41	29,768.05	6,400.00	6,400.00	.00
32-300-61-10-3-120-71151 - Compensation-Instructional Asst	50,489.71	49,964.27	51,868.60	51,253.00	51,472.00	219.00
32-300-61-10-3-120-72100 - FICA	4,866.58	4,988.84	6,190.71	4,411.00	4,427.00	16.00
32-300-61-10-3-120-72210 - VRS Pension Contribution	7,271.88	6,569.96	7,781.10	8,036.00	8,555.00	519.00
32-300-61-10-3-120-72220 - VRS Hybrid Pension Contribution	.00	1,211.26	.00	.00	.00	.00
32-300-61-10-3-120-72300 - Group Health and Dental Insurance	7,294.11	6,924.88	6,009.52	8,279.00	8,279.00	.00
32-300-61-10-3-120-72400 - VRS Group Life Insurance	649.68	624.58	650.00	671.00	690.00	19.00
32-300-61-10-3-120-72510 - Hybrid Disability Insurance	.00	12.03	.00	.00	.00	.00
32-300-61-10-3-120-72750 - VRS Retiree Health Care Credit	550.56	586.35	595.40	615.00	623.00	8.00
32-300-61-10-3-120-73037 - Contractual Services - Other	16,000.00	8,096.96	5,435.25	2,045.00	.00	(2,045.00)
32-300-61-10-3-120-76045 - Furniture and Equip <\$5,000	4,946.98	461.25	.00	.00	.00	.00
32-300-61-10-3-120-76435 - Supplies - Instructional	11,992.15	9,089.96	514.54	1,000.00	.00	(1,000.00)
32-300-61-10-3-120-76901 - Non-Comp Exp - Grant Prior Year Carryover	.00	.00	2,930.25	.00	.00	.00
Program <b>120 - Special Education Totals</b>	\$118,728.40	\$104,766.75	\$111,743.42	\$82,710.00	\$80,446.00	(\$2,264.00)
Program <b>152 - Champions Together</b>						
32-300-61-10-3-152-71120 - Compensation-Instructional Salaries	1,100.00	.00	.00	.00	.00	.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>300 - Flow Thru Title VI B Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>152 - Champions Together</b>						
32-300-61-10-3-152-71151 - Compensation-Instructional Asst	400.00	.00	.00	.00	.00	.00
32-300-61-10-3-152-72100 - FICA	114.75	.00	.00	.00	.00	.00
32-300-61-10-3-152-76435 - Supplies - Instructional	383.66	.00	.00	.00	.00	.00
Program <b>152 - Champions Together Totals</b>	<b>\$1,998.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$120,726.81</b>	<b>\$104,766.75</b>	<b>\$111,743.42</b>	<b>\$82,710.00</b>	<b>\$80,446.00</b>	<b>(\$2,264.00)</b>
Level <b>4 - Middle</b>						
Program <b>120 - Special Education</b>						
32-300-61-10-4-120-71120 - Compensation-Instructional Salaries	162,380.23	115,134.30	159,149.51	156,458.00	162,244.00	5,786.00
32-300-61-10-4-120-71151 - Compensation-Instructional Asst	57,134.15	56,543.68	51,860.54	53,609.00	53,598.00	(11.00)
32-300-61-10-4-120-72100 - FICA	15,422.25	11,264.46	14,997.84	16,070.00	16,512.00	442.00
32-300-61-10-4-120-72210 - VRS Pension Contribution	29,359.44	29,072.07	21,668.06	31,935.00	34,809.00	2,874.00
32-300-61-10-4-120-72220 - VRS Hybrid Pension Contribution	.00	.00	9,164.60	.00	.00	.00
32-300-61-10-4-120-72300 - Group Health and Dental Insurance	33,075.81	33,381.60	35,987.68	39,435.00	39,435.00	.00
32-300-61-10-4-120-72400 - VRS Group Life Insurance	2,623.50	2,333.53	2,575.92	2,668.00	2,807.00	139.00
32-300-61-10-4-120-72510 - Hybrid Disability Insurance	.00	.00	157.80	.00	.00	.00
32-300-61-10-4-120-72750 - VRS Retiree Health Care Credit	2,222.96	2,191.13	2,359.62	2,444.00	2,534.00	90.00
32-300-61-10-4-120-72800 - Termination Pay for Vac/Sick Leave	.00	138.67	.00	.00	.00	.00
32-300-61-10-4-120-73037 - Contractual Services - Other	1,784.00	1,052.50	2,530.00	2,044.00	.00	(2,044.00)
32-300-61-10-4-120-73305 - Set Aside Funds	.00	.00	250.00	.00	.00	.00
32-300-61-10-4-120-76045 - Furniture and Equip <\$5,000	1,893.39	.00	.00	.00	.00	.00
32-300-61-10-4-120-76435 - Supplies - Instructional	2,681.34	4,977.37	2,671.42	1,000.00	.00	(1,000.00)
Program <b>120 - Special Education Totals</b>	<b>\$308,577.07</b>	<b>\$256,089.31</b>	<b>\$303,372.99</b>	<b>\$305,663.00</b>	<b>\$311,939.00</b>	<b>\$6,276.00</b>
Level <b>4 - Middle Totals</b>	<b>\$308,577.07</b>	<b>\$256,089.31</b>	<b>\$303,372.99</b>	<b>\$305,663.00</b>	<b>\$311,939.00</b>	<b>\$6,276.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$719,495.54</b>	<b>\$740,159.57</b>	<b>\$757,656.87</b>	<b>\$751,567.00</b>	<b>\$759,103.00</b>	<b>\$7,536.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$719,495.54</b>	<b>\$740,159.57</b>	<b>\$757,656.87</b>	<b>\$751,567.00</b>	<b>\$759,103.00</b>	<b>\$7,536.00</b>
Locations <b>300 - Flow Thru Title VI B Grant Totals</b>	<b>\$719,495.54</b>	<b>\$740,159.57</b>	<b>\$757,656.87</b>	<b>\$751,567.00</b>	<b>\$759,103.00</b>	<b>\$7,536.00</b>



# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>310 - Perkins Vocational Ed Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>130 - Vocational</b>						
32-310-61-10-3-130-71120 - Compensation-Instructional Salaries	8,602.00	10,230.00	.00	.00	6,000.00	6,000.00
32-310-61-10-3-130-72100 - FICA	658.06	782.60	.00	.00	1,553.00	1,553.00
32-310-61-10-3-130-73037 - Contractual Services - Other	6,401.67	6,856.40	14,396.44	5,845.00	11,325.00	5,480.00
32-310-61-10-3-130-75530 - Travel - Other	2,630.82	1,826.83	1,968.12	1,900.00	.00	(1,900.00)
32-310-61-10-3-130-76435 - Supplies - Instructional	27,256.38	26,147.28	28,106.10	26,357.00	21,987.00	(4,370.00)
Program <b>130 - Vocational Totals</b>	\$45,548.93	\$45,843.11	\$44,470.66	\$34,102.00	\$40,865.00	\$6,763.00
Level <b>3 - Secondary Totals</b>	\$45,548.93	\$45,843.11	\$44,470.66	\$34,102.00	\$40,865.00	\$6,763.00
Level <b>4 - Middle</b>						
Program <b>130 - Vocational</b>						
32-310-61-10-4-130-73037 - Contractual Services - Other	.00	.00	693.76	2,505.00	5,836.00	3,331.00
32-310-61-10-4-130-75530 - Travel - Other	.00	.00	.00	100.00	.00	(100.00)
32-310-61-10-4-130-76435 - Supplies - Instructional	.00	.00	3,713.18	11,296.00	11,326.00	30.00
Program <b>130 - Vocational Totals</b>	\$0.00	\$0.00	\$4,406.94	\$13,901.00	\$17,162.00	\$3,261.00
Level <b>4 - Middle Totals</b>	\$0.00	\$0.00	\$4,406.94	\$13,901.00	\$17,162.00	\$3,261.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$45,548.93	\$45,843.11	\$48,877.60	\$48,003.00	\$58,027.00	\$10,024.00
Function <b>61 - Instruction Totals</b>	\$45,548.93	\$45,843.11	\$48,877.60	\$48,003.00	\$58,027.00	\$10,024.00
Locations <b>310 - Perkins Vocational Ed Grant Totals</b>	\$45,548.93	\$45,843.11	\$48,877.60	\$48,003.00	\$58,027.00	\$10,024.00
Locations <b>340 - School Security Grant</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>2 - Elementary</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-2-460-73181 - Repair/Maint - Other Contracted - Carver	31,200.00	.00	.00	.00	.00	.00
32-340-64-64-2-460-73182 - Repair/Maint - Other Contracted - West	31,200.00	.00	.00	.00	.00	.00
32-340-64-64-2-460-73183 - Repair/Maint - Other Contracted - East	31,200.00	.00	12,492.00	.00	.00	.00
Program <b>460 - Security Services Totals</b>	\$93,600.00	\$0.00	\$12,492.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary Totals</b>	\$93,600.00	\$0.00	\$12,492.00	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>340 - School Security Grant</b>						
Function <b>64 - Operation &amp; Maintenance</b>						
Sub-Function <b>64 - Operation &amp; Maintenance</b>						
Level <b>3 - Secondary</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-3-460-73180 - Repair/Maint - Other Contracted	.00	.00	30,300.00	.00	.00	.00
Program <b>460 - Security Services Totals</b>	\$0.00	\$0.00	\$30,300.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$0.00	\$0.00	\$30,300.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle</b>						
Program <b>460 - Security Services</b>						
32-340-64-64-4-460-73180 - Repair/Maint - Other Contracted	.00	26,400.00	.00	.00	.00	.00
Program <b>460 - Security Services Totals</b>	\$0.00	\$26,400.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>4 - Middle Totals</b>	\$0.00	\$26,400.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>64 - Operation &amp; Maintenance Totals</b>	\$93,600.00	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00
Function <b>64 - Operation &amp; Maintenance Totals</b>	\$93,600.00	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00
Locations <b>340 - School Security Grant Totals</b>	\$93,600.00	\$26,400.00	\$42,792.00	\$0.00	\$0.00	\$0.00
Locations <b>370 - HS Program Innovation Planning</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-370-61-10-3-110-71101 - Compensation-Grant Prior Year Carryover	2,446.50	.00	.00	.00	.00	.00
32-370-61-10-3-110-72901 - Benefits - Grant Prior Year Carryover	187.22	.00	.00	.00	.00	.00
32-370-61-10-3-110-76901 - Non-Comp Exp - Grant Prior Year Carryover	9,774.39	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$12,408.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program <b>114 - Implementation</b>						
32-370-61-10-3-114-71120 - Compensation-Instructional Salaries	12,000.00	7,633.75	.00	.00	.00	.00
32-370-61-10-3-114-71520 - Compensation-Substitutes	1,781.84	.00	.00	.00	.00	.00
32-370-61-10-3-114-72100 - FICA	918.00	583.97	.00	.00	.00	.00
32-370-61-10-3-114-73035 - Consultants	3,250.00	.00	.00	.00	.00	.00
32-370-61-10-3-114-73255 - Professional Development	7,035.32	13,249.79	.00	.00	.00	.00
32-370-61-10-3-114-76435 - Supplies - Instructional	1,488.20	.00	.00	.00	.00	.00
Program <b>114 - Implementation Totals</b>	\$26,473.36	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>370 - HS Program Innovation Planning</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>370 - HS Program Innovation Planning</b> Totals	\$38,881.47	\$21,467.51	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>380 - Plugged In Virginia</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>110 - Regular Instruction</b>						
32-380-61-10-7-110-71120 - Compensation-Instructional Salaries	5,250.00	.00	.00	.00	.00	.00
32-380-61-10-7-110-72100 - FICA	401.63	.00	.00	.00	.00	.00
32-380-61-10-7-110-73037 - Contractual Services - Other	6,617.00	.00	.00	.00	.00	.00
32-380-61-10-7-110-76435 - Supplies - Instructional	5,874.60	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>7 - Adult</b> Totals	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>380 - Plugged In Virginia</b> Totals	\$18,143.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>390 - ESL Endorsement Program</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-390-61-10-2-110-73255 - Professional Development	970.50	.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction</b> Totals	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>2 - Elementary</b> Totals	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction</b> Totals	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction</b> Totals	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>390 - ESL Endorsement Program</b> Totals	\$970.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>400 - VA Preschool Initiative Grants</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>8 - Pre-K</b>						
Program <b>180 - Pre-K Non- Sp Ed</b>						
32-400-61-10-8-180-71120 - Compensation-Instructional Salaries	49,387.00	50,766.00	102,721.08	106,094.00	112,320.00	6,226.00
32-400-61-10-8-180-71151 - Compensation-Instructional Asst	.00	.00	.00	.00	6,577.00	6,577.00
32-400-61-10-8-180-72100 - FICA	3,781.93	3,887.40	7,787.81	8,116.00	9,096.00	980.00
32-400-61-10-8-180-72210 - VRS Pension Contribution	7,240.08	8,285.04	16,106.70	16,636.00	19,761.00	3,125.00
32-400-61-10-8-180-72300 - Group Health and Dental Insurance	.00	.00	6,009.52	8,420.00	14,000.00	5,580.00
32-400-61-10-8-180-72400 - VRS Group Life Insurance	646.92	665.04	1,345.70	1,390.00	1,593.00	203.00
32-400-61-10-8-180-72750 - VRS Retiree Health Care Credit	548.16	624.48	1,232.70	1,273.00	1,439.00	166.00
32-400-61-10-8-180-73255 - Professional Development	.00	.00	(204.12)	500.00	3,000.00	2,500.00
32-400-61-10-8-180-76435 - Supplies - Instructional	7,808.91	5,185.04	4,156.61	703.00	13,648.00	12,945.00
Program <b>180 - Pre-K Non- Sp Ed Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00
Level <b>8 - Pre-K Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00
Function <b>61 - Instruction Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00
Locations <b>400 - VA Preschool Initiative Grants Totals</b>	\$69,413.00	\$69,413.00	\$139,156.00	\$143,132.00	\$181,434.00	\$38,302.00
Locations <b>410 - Health Profession Opportunity</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>7 - Adult</b>						
Program <b>170 - Adult</b>						
32-410-61-10-7-170-71120 - Compensation-Instructional Salaries	31,693.75	28,568.75	20,912.50	26,850.00	36,928.00	10,078.00
32-410-61-10-7-170-71150 - Compensation-Clerical	.00	.00	2,786.81	.00	.00	.00
32-410-61-10-7-170-72100 - FICA	2,424.58	2,185.52	1,813.03	2,054.00	2,826.00	772.00
32-410-61-10-7-170-75530 - Travel - Other	.00	.00	.00	600.00	.00	(600.00)
32-410-61-10-7-170-76435 - Supplies - Instructional	960.52	.00	.00	496.00	.00	(496.00)
Program <b>170 - Adult Totals</b>	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00
Level <b>7 - Adult Totals</b>	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00
Function <b>61 - Instruction Totals</b>	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00
Locations <b>410 - Health Profession Opportunity Totals</b>	\$35,078.85	\$30,754.27	\$25,512.34	\$30,000.00	\$39,754.00	\$9,754.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>420 - PBIS of the VTSS</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-420-61-10-2-110-71120 - Compensation-Instructional Salaries	.00	3,879.14	5,357.15	.00	12,030.00	12,030.00
32-420-61-10-2-110-72100 - FICA	.00	296.76	409.98	.00	920.00	920.00
32-420-61-10-2-110-75530 - Travel - Other	495.00	7,343.44	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$495.00</b>	<b>\$11,519.34</b>	<b>\$5,767.13</b>	<b>\$0.00</b>	<b>\$12,950.00</b>	<b>\$12,950.00</b>
Level <b>2 - Elementary Totals</b>	<b>\$495.00</b>	<b>\$11,519.34</b>	<b>\$5,767.13</b>	<b>\$0.00</b>	<b>\$12,950.00</b>	<b>\$12,950.00</b>
Level <b>3 - Secondary</b>						
Program <b>110 - Regular Instruction</b>						
32-420-61-10-3-110-75530 - Travel - Other	853.60	449.00	.00	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	<b>\$853.60</b>	<b>\$449.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>3 - Secondary Totals</b>	<b>\$853.60</b>	<b>\$449.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-420-61-10-4-110-71120 - Compensation-Instructional Salaries	.00	.00	2,082.92	.00	1,909.00	1,909.00
32-420-61-10-4-110-72100 - FICA	.00	.00	159.33	.00	146.00	146.00
32-420-61-10-4-110-73205 - Software Licensing Fees	.00	466.66	1,750.00	.00	.00	.00
32-420-61-10-4-110-75530 - Travel - Other	2,626.20	1,618.91	5,094.52	.00	9,040.00	9,040.00
32-420-61-10-4-110-76435 - Supplies - Instructional	1,837.26	3,108.21	4,996.55	.00	4,615.00	4,615.00
32-420-61-10-4-110-76901 - Non-Comp Exp - Grant Prior Year	.00	.00	5,317.00	.00	.00	.00
Carryover						
Program <b>110 - Regular Instruction Totals</b>	<b>\$4,463.46</b>	<b>\$5,193.78</b>	<b>\$19,400.32</b>	<b>\$0.00</b>	<b>\$15,710.00</b>	<b>\$15,710.00</b>
Level <b>4 - Middle Totals</b>	<b>\$4,463.46</b>	<b>\$5,193.78</b>	<b>\$19,400.32</b>	<b>\$0.00</b>	<b>\$15,710.00</b>	<b>\$15,710.00</b>
Sub-Function <b>10 - Classroom Instruction Totals</b>	<b>\$5,812.06</b>	<b>\$17,162.12</b>	<b>\$25,167.45</b>	<b>\$0.00</b>	<b>\$28,660.00</b>	<b>\$28,660.00</b>
Function <b>61 - Instruction Totals</b>	<b>\$5,812.06</b>	<b>\$17,162.12</b>	<b>\$25,167.45</b>	<b>\$0.00</b>	<b>\$28,660.00</b>	<b>\$28,660.00</b>
Locations <b>420 - PBIS of the VTSS Totals</b>	<b>\$5,812.06</b>	<b>\$17,162.12</b>	<b>\$25,167.45</b>	<b>\$0.00</b>	<b>\$28,660.00</b>	<b>\$28,660.00</b>
Locations <b>430 - Reg Gov Sch Planning Study Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>130 - Vocational</b>						
32-430-61-10-3-130-71120 - Compensation-Instructional Salaries	37.50	1,787.50	.00	.00	.00	.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>32 - School Grants Fund</b>						
EXPENSE						
Locations <b>430 - Reg Gov Sch Planning Study Grant</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>3 - Secondary</b>						
Program <b>130 - Vocational</b>						
32-430-61-10-3-130-72100 - FICA	2.87	136.74	.00	.00	.00	.00
Program <b>130 - Vocational Totals</b>	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00
Level <b>3 - Secondary Totals</b>	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00
Function <b>61 - Instruction Totals</b>	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>430 - Reg Gov Sch Planning Study Grant Totals</b>	\$40.37	\$1,924.24	\$0.00	\$0.00	\$0.00	\$0.00
Locations <b>440 - Student Supp &amp; Acad Achievement</b>						
Function <b>61 - Instruction</b>						
Sub-Function <b>10 - Classroom Instruction</b>						
Level <b>2 - Elementary</b>						
Program <b>110 - Regular Instruction</b>						
32-440-61-10-2-110-73037 - Contractual Services - Other	.00	.00	.00	.00	4,239.00	4,239.00
32-440-61-10-2-110-73205 - Software Licensing Fees	.00	7,200.00	.00	.00	.00	.00
32-440-61-10-2-110-76435 - Supplies - Instructional	.00	2,334.86	23,392.35	.00	23,885.00	23,885.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$9,534.86	\$23,392.35	\$0.00	\$28,124.00	\$28,124.00
Level <b>2 - Elementary Totals</b>	\$0.00	\$9,534.86	\$23,392.35	\$0.00	\$28,124.00	\$28,124.00
Level <b>4 - Middle</b>						
Program <b>110 - Regular Instruction</b>						
32-440-61-10-4-110-73037 - Contractual Services - Other	.00	.00	2,763.50	.00	.00	.00
Program <b>110 - Regular Instruction Totals</b>	\$0.00	\$0.00	\$2,763.50	\$0.00	\$0.00	\$0.00
Program <b>150 - Other</b>						
32-440-61-10-4-150-71620 - Compensation-Extracurricular Supplements	.00	2,084.00	3,126.00	.00	4,168.00	4,168.00
32-440-61-10-4-150-72100 - FICA	.00	159.43	239.14	.00	319.00	319.00
Program <b>150 - Other Totals</b>	\$0.00	\$2,243.43	\$3,365.14	\$0.00	\$4,487.00	\$4,487.00
Level <b>4 - Middle Totals</b>	\$0.00	\$2,243.43	\$6,128.64	\$0.00	\$4,487.00	\$4,487.00
Sub-Function <b>10 - Classroom Instruction Totals</b>	\$0.00	\$11,778.29	\$29,520.99	\$0.00	\$32,611.00	\$32,611.00
Function <b>61 - Instruction Totals</b>	\$0.00	\$11,778.29	\$29,520.99	\$0.00	\$32,611.00	\$32,611.00

# Grant Fund Budget

Budget Year 2021

G/L Account - Account Description		2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund	<b>32 - School Grants Fund</b>						
	<b>EXPENSE</b>						
Locations	<b>440 - Student Supp &amp; Acad Achievement</b>	\$0.00	\$11,778.29	\$29,520.99	\$0.00	\$32,611.00	\$32,611.00
	Totals						
	<b>EXPENSE TOTALS</b>	\$2,142,447.77	\$1,969,614.07	\$2,126,599.82	\$2,072,931.00	\$2,338,606.00	\$265,675.00
Fund	<b>32 - School Grants Fund</b>						
	Totals						
	<b>REVENUE TOTALS</b>	\$2,142,783.46	\$1,969,614.07	\$2,126,599.82	\$2,072,931.00	\$2,338,606.00	\$265,675.00
	<b>EXPENSE TOTALS</b>	\$2,142,447.77	\$1,969,614.07	\$2,126,599.82	\$2,072,931.00	\$2,338,606.00	\$265,675.00
Fund	<b>32 - School Grants Fund</b>						
	Totals	\$335.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Grand Totals						
	<b>REVENUE GRAND TOTALS</b>	\$2,142,783.46	\$1,969,614.07	\$2,126,599.82	\$2,072,931.00	\$2,338,606.00	\$265,675.00
	<b>EXPENSE GRAND TOTALS</b>	\$2,142,447.77	\$1,969,614.07	\$2,126,599.82	\$2,072,931.00	\$2,338,606.00	\$265,675.00
	Net Grand Totals	\$335.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



# Cafeteria Fund



# Back of Tab

The **Cafeteria Fund** accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The Cafeteria budget was privatized (Aramark) in July 2014 and does not receive any contributions from the City of Salem. The majority of funding comes from the sales of breakfasts and lunches to students and staff, in addition to federal reimbursements for students qualifying for free and reduced lunches. The Cafeteria Fund revenue has a decrease of \$56,882 factoring in both a projected decrease in federal reimbursement for free and reduced lunches, our projected decrease in lunch sales and another required increase in lunch prices. The Healthy Hunger Free Kids Act of 2010 requires that school lunch prices be evaluated annually until the price charged for a full pay student reaches the difference in what the federal lunch program reimburses for a free lunch and what they reimburse for a full pay lunch. In FY21, to comply with this federal mandate, we expect to be required to increase student lunches by 10 cents per meal. The chart below shows meal prices over the last five years.

<u>Meal Prices:</u>	<u>FY16-17</u>	<u>FY17-18</u>	<u>FY18-19</u>	<u>FY19-20</u>	<u>FY20-21</u>
Elementary Breakfast	1.25	1.25	1.25	1.25	1.25
Elementary Lunch*	2.30	2.40	2.50	2.60	2.70
Middle/High Breakfast	1.25	1.25	1.25	1.25	1.25
Middle/High Lunch*	2.50	2.60	2.70	2.80	2.90
Reduced Breakfast (set by Fed. Gov't)	0.30	0.30	0.30	0.30	0.30
Reduced Lunch (set by Fed. Gov't)	0.40	0.40	0.40	0.40	0.40
Adult Breakfast	1.55	1.55	1.55	1.55	2.30
Adult Lunch	3.25	3.25	3.25	3.25	3.85
Milk	0.50	0.50	0.50	0.50	0.50

\* Federally mandated rate increases.



# Salem City Schools

## Cafeteria Fund Summary by Revenue Source and Expenditures by Object

FY 2020-21

	FY17 Actual	FY18 Actual	FY19 Actuals	FY20 Budget	FY21 Budget	Increase (Decrease)	FY22 Forecast	FY23 Forecast	FY24 Forecast
Revenues:									
State	\$ 24,711	\$ 28,674	\$ 29,478	\$ 28,526	\$ 47,688	\$ 19,162	\$ 47,688	\$ 28,526	\$ 28,526
Federal	899,019	1,016,458	1,094,177	1,000,534	940,140	(60,394)	949,541	959,036	968,627
Pupil, Adult & Other Sales	841,634	836,801	845,340	874,196	857,959	(16,237)	853,669	849,401	845,154
Other	17,531	29,886	8,018	9,300	9,887	587	9,300	9,300	9,300
Total revenues	1,782,896	1,911,819	1,977,013	1,912,556	1,855,674	(56,882)	1,860,198	1,846,263	1,851,607
Expenditures:									
Personnel	563,455	566,859	620,270	597,770	666,693	68,923	609,725	621,920	634,359
Benefits	218,981	207,322	192,335	283,450	248,329	(35,121)	289,119	294,901	300,799
Purchased Services	181,532	199,716	191,286	261,351	237,340	(24,011)	237,340	237,340	237,340
Internal Services	-	-	-	-	-	-	-	-	-
Other Charges	-	-	-	-	-	-	-	-	-
Food Products	697,783	727,701	727,030	675,793	638,590	(37,203)	659,292	627,380	614,387
Materials and Supplies	77,823	90,739	109,201	94,192	64,722	(29,470)	64,722	64,722	64,722
Joint Operations	-	-	-	-	-	-	-	-	-
Capital	-	-	1,898	-	-	-	-	-	-
Other Uses of Funds	-	-	-	-	-	-	-	-	-
Total expenditures	1,739,574	1,792,337	1,842,020	1,912,556	1,855,674	(56,882)	1,860,198	1,846,263	1,851,606
Revenues over expenditures	43,322	119,482	134,993	-	-	-	-	-	-
Fund balance at beginning of year	339,106	382,428	501,910	636,903	636,903	-	636,903	636,903	636,903
Fund balance at end of year	\$ 382,428	\$ 501,910	\$ 636,903	\$ 636,903	\$ 636,903	\$ -	\$ 636,903	\$ 636,903	\$ 636,903

### Forecasted budgets are based on the following assumptions:

- Revenue based on no increase in state aid, 1% increase in federal aid, and 1/2% decrease in pupil sales from FY22 to FY24 due to declining enrollment.
- Expenditure estimates based on anticipated revenue collections.
- The projected years are not provided for budget planning purposes, but only as an estimate for future outlook.

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>111 - Salem High School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-111-65-65-9-510-61118 - State School Lunch Program	3,846.22	4,011.13	4,241.34	4,553.00	7,868.00	3,315.00
33-111-65-65-9-510-61351 - State School Breakfast Incentive Grant	2,104.70	3,355.32	4,009.98	2,508.00	3,932.00	1,424.00
33-111-65-65-9-510-62360 - Natl School Lunch Program 10.555	126,291.78	149,474.44	146,289.25	325,348.00	300,044.00	(25,304.00)
33-111-65-65-9-510-62390 - School Breakfast Program 10.553	33,225.97	47,216.10	45,334.57	.00	.00	.00
33-111-65-65-9-510-62395 - Federal Aid - Commodities	28,602.09	31,521.28	34,280.16	.00	.00	.00
33-111-65-65-9-510-63020 - Sale Of Property/Equipment	.00	802.39	.00	.00	.00	.00
33-111-65-65-9-510-63030 - Sale of Breakfasts	6,622.42	8,041.22	9,746.08	17,137.00	13,460.00	(3,677.00)
33-111-65-65-9-510-63035 - Sale of Lunches	104,778.62	97,174.05	109,359.08	160,419.00	146,476.00	(13,943.00)
33-111-65-65-9-510-63036 - Sale - A La Carte	.00	.00	.00	.00	107,401.00	107,401.00
33-111-65-65-9-510-63037 - Sale - Adult	.00	.00	.00	.00	11,699.00	11,699.00
33-111-65-65-9-510-63038 - Sale - A La Carte & Adult	153,225.80	148,352.48	159,015.02	110,544.00	.00	(110,544.00)
33-111-65-65-9-510-63040 - Rebate Income	2,110.07	477.75	149.98	300.00	300.00	.00
33-111-65-65-9-510-63045 - Catering/Special Events	7,206.57	13,644.37	7,213.77	4,500.00	5,087.00	587.00
33-111-65-65-9-510-63050 - Miscellaneous Income	.00	7,180.00	.00	.00	.00	.00
33-111-65-65-9-510-63801 - Interest Income	700.48	696.09	868.22	500.00	500.00	.00
Program <b>510 - School Food Services Totals</b>	<b>\$468,714.72</b>	<b>\$511,946.62</b>	<b>\$520,507.45</b>	<b>\$625,809.00</b>	<b>\$596,767.00</b>	<b>(\$29,042.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$468,714.72</b>	<b>\$511,946.62</b>	<b>\$520,507.45</b>	<b>\$625,809.00</b>	<b>\$596,767.00</b>	<b>(\$29,042.00)</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$468,714.72</b>	<b>\$511,946.62</b>	<b>\$520,507.45</b>	<b>\$625,809.00</b>	<b>\$596,767.00</b>	<b>(\$29,042.00)</b>
Function <b>65 - Food Services Totals</b>	<b>\$468,714.72</b>	<b>\$511,946.62</b>	<b>\$520,507.45</b>	<b>\$625,809.00</b>	<b>\$596,767.00</b>	<b>(\$29,042.00)</b>
Locations <b>111 - Salem High School Totals</b>	<b>\$468,714.72</b>	<b>\$511,946.62</b>	<b>\$520,507.45</b>	<b>\$625,809.00</b>	<b>\$596,767.00</b>	<b>(\$29,042.00)</b>
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-112-65-65-9-510-61118 - State School Lunch Program	3,833.40	4,166.79	4,313.44	4,553.00	7,868.00	3,315.00
33-112-65-65-9-510-61351 - State School Breakfast Incentive Grant	1,315.47	2,097.07	2,506.24	2,508.00	3,932.00	1,424.00
33-112-65-65-9-510-62360 - Natl School Lunch Program 10.555	145,336.88	154,547.59	176,425.09	238,044.00	216,335.00	(21,709.00)

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
REVENUE						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-112-65-65-9-510-62390 - School Breakfast Program 10.553	22,965.84	27,033.04	48,129.99	.00	.00	.00
33-112-65-65-9-510-62395 - Federal Aid - Commodities	24,727.88	24,569.68	29,584.15	.00	.00	.00
33-112-65-65-9-510-62397 - Summer Food Service Program 10.559	407.00	19,301.34	20,300.92	18,000.00	25,368.00	7,368.00
33-112-65-65-9-510-63020 - Sale Of Property/Equipment	.00	1,293.93	.00	.00	.00	.00
33-112-65-65-9-510-63030 - Sale of Breakfasts	4,174.33	4,137.93	8,369.02	12,602.00	9,801.00	(2,801.00)
33-112-65-65-9-510-63035 - Sale of Lunches	99,831.55	105,718.46	97,116.96	117,966.00	106,655.00	(11,311.00)
33-112-65-65-9-510-63036 - Sale - A La Carte	.00	.00	.00	.00	78,203.00	78,203.00
33-112-65-65-9-510-63037 - Sale - Adult	.00	.00	.00	.00	8,518.00	8,518.00
33-112-65-65-9-510-63038 - Sale - A La Carte & Adult	98,644.27	101,821.54	77,064.79	81,290.00	.00	(81,290.00)
33-112-65-65-9-510-63040 - Rebate Income	2,079.48	477.69	149.98	300.00	300.00	.00
33-112-65-65-9-510-63045 - Catering/Special Events	1,214.54	.00	.00	.00	.00	.00
33-112-65-65-9-510-63050 - Miscellaneous Income	1,110.03	12,942.79	.00	.00	.00	.00
33-112-65-65-9-510-63801 - Interest Income	602.40	696.09	868.22	500.00	500.00	.00
Program <b>510 - School Food Services Totals</b>	<b>\$406,243.07</b>	<b>\$458,803.94</b>	<b>\$464,828.80</b>	<b>\$475,763.00</b>	<b>\$457,480.00</b>	<b>(\$18,283.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$406,243.07</b>	<b>\$458,803.94</b>	<b>\$464,828.80</b>	<b>\$475,763.00</b>	<b>\$457,480.00</b>	<b>(\$18,283.00)</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$406,243.07</b>	<b>\$458,803.94</b>	<b>\$464,828.80</b>	<b>\$475,763.00</b>	<b>\$457,480.00</b>	<b>(\$18,283.00)</b>
Function <b>65 - Food Services Totals</b>	<b>\$406,243.07</b>	<b>\$458,803.94</b>	<b>\$464,828.80</b>	<b>\$475,763.00</b>	<b>\$457,480.00</b>	<b>(\$18,283.00)</b>
Locations <b>112 - Andrew Lewis Middle School Totals</b>	<b>\$406,243.07</b>	<b>\$458,803.94</b>	<b>\$464,828.80</b>	<b>\$475,763.00</b>	<b>\$457,480.00</b>	<b>(\$18,283.00)</b>
Locations <b>113 - Carver Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-113-65-65-9-510-61118 - State School Lunch Program	2,714.73	2,773.94	2,688.39	2,349.00	4,059.00	1,710.00
33-113-65-65-9-510-61351 - State School Breakfast Incentive Grant	526.21	838.81	1,002.54	1,252.00	1,963.00	711.00
33-113-65-65-9-510-61352 - Breakfast After the Bell 240434	1,295.25	1,193.20	1,036.65	.00	.00	.00
33-113-65-65-9-510-62360 - Natl School Lunch Program 10.555	120,268.70	117,593.17	122,521.02	106,331.00	100,455.00	(5,876.00)
33-113-65-65-9-510-62390 - School Breakfast Program 10.553	47,848.18	44,628.70	50,992.30	.00	.00	.00

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>113 - Carver Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-113-65-65-9-510-62395 - Federal Aid - Commodities	15,301.49	16,213.72	15,591.52	.00	.00	.00
33-113-65-65-9-510-63020 - Sale Of Property/Equipment	.00	498.96	1,403.00	.00	.00	.00
33-113-65-65-9-510-63030 - Sale of Breakfasts	6,011.86	5,952.66	7,222.41	5,645.00	4,569.00	(1,076.00)
33-113-65-65-9-510-63035 - Sale of Lunches	43,835.21	42,727.98	42,750.89	52,847.00	49,718.00	(3,129.00)
33-113-65-65-9-510-63036 - Sale - A La Carte	.00	.00	.00	.00	36,455.00	36,455.00
33-113-65-65-9-510-63037 - Sale - Adult	.00	.00	.00	.00	3,971.00	3,971.00
33-113-65-65-9-510-63038 - Sale - A La Carte & Adult	25,740.37	24,510.18	21,443.11	36,417.00	.00	(36,417.00)
33-113-65-65-9-510-63040 - Rebate Income	2,085.17	477.69	149.98	300.00	300.00	.00
33-113-65-65-9-510-63045 - Catering/Special Events	.00	124.99	15.29	.00	.00	.00
33-113-65-65-9-510-63050 - Miscellaneous Income	.00	124.99	.00	.00	.00	.00
33-113-65-65-9-510-63801 - Interest Income	651.44	696.09	868.22	500.00	500.00	.00
Program <b>510 - School Food Services Totals</b>	\$266,278.61	\$258,355.08	\$267,685.32	\$205,641.00	\$201,990.00	(\$3,651.00)
Level <b>9 - District Wide Totals</b>	\$266,278.61	\$258,355.08	\$267,685.32	\$205,641.00	\$201,990.00	(\$3,651.00)
Sub-Function <b>65 - Food Services Totals</b>	\$266,278.61	\$258,355.08	\$267,685.32	\$205,641.00	\$201,990.00	(\$3,651.00)
Function <b>65 - Food Services Totals</b>	\$266,278.61	\$258,355.08	\$267,685.32	\$205,641.00	\$201,990.00	(\$3,651.00)
Locations <b>113 - Carver Elementary Totals</b>	\$266,278.61	\$258,355.08	\$267,685.32	\$205,641.00	\$201,990.00	(\$3,651.00)
Locations <b>114 - West Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-114-65-65-9-510-61118 - State School Lunch Program	1,913.13	2,152.86	2,323.17	2,349.00	4,059.00	1,710.00
33-114-65-65-9-510-61351 - State School Breakfast Incentive Grant	420.92	671.02	802.01	1,252.00	1,963.00	711.00
33-114-65-65-9-510-62360 - Natl School Lunch Program 10.555	56,825.96	70,257.98	69,326.72	107,361.00	108,532.00	1,171.00
33-114-65-65-9-510-62390 - School Breakfast Program 10.553	17,517.63	18,981.70	19,866.07	.00	.00	.00
33-114-65-65-9-510-62395 - Federal Aid - Commodities	10,595.86	13,040.51	13,129.31	.00	.00	.00
33-114-65-65-9-510-63030 - Sale of Breakfasts	4,345.48	4,341.91	3,867.49	5,699.00	4,922.00	(777.00)
33-114-65-65-9-510-63035 - Sale of Lunches	65,009.26	64,017.77	61,714.55	53,348.00	53,561.00	213.00

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>114 - West Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-114-65-65-9-510-63036 - Sale - A La Carte	.00	.00	.00	.00	39,272.00	39,272.00
33-114-65-65-9-510-63037 - Sale - Adult	.00	.00	.00	.00	4,278.00	4,278.00
33-114-65-65-9-510-63038 - Sale - A La Carte & Adult	37,010.59	36,147.99	30,720.05	36,762.00	.00	(36,762.00)
33-114-65-65-9-510-63040 - Rebate Income	2,083.97	477.69	149.96	300.00	300.00	.00
33-114-65-65-9-510-63801 - Interest Income	651.44	696.08	868.21	500.00	500.00	.00
Program <b>510 - School Food Services Totals</b>	<b>\$196,374.24</b>	<b>\$210,785.51</b>	<b>\$202,767.54</b>	<b>\$207,571.00</b>	<b>\$217,387.00</b>	<b>\$9,816.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$196,374.24</b>	<b>\$210,785.51</b>	<b>\$202,767.54</b>	<b>\$207,571.00</b>	<b>\$217,387.00</b>	<b>\$9,816.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$196,374.24</b>	<b>\$210,785.51</b>	<b>\$202,767.54</b>	<b>\$207,571.00</b>	<b>\$217,387.00</b>	<b>\$9,816.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$196,374.24</b>	<b>\$210,785.51</b>	<b>\$202,767.54</b>	<b>\$207,571.00</b>	<b>\$217,387.00</b>	<b>\$9,816.00</b>
Locations <b>114 - West Salem Elementary Totals</b>	<b>\$196,374.24</b>	<b>\$210,785.51</b>	<b>\$202,767.54</b>	<b>\$207,571.00</b>	<b>\$217,387.00</b>	<b>\$9,816.00</b>
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-115-65-65-9-510-61118 - State School Lunch Program	2,158.20	2,130.66	2,209.91	2,349.00	4,059.00	1,710.00
33-115-65-65-9-510-61351 - State School Breakfast Incentive Grant	420.92	671.02	802.01	1,252.00	1,963.00	711.00
33-115-65-65-9-510-62360 - Natl School Lunch Program 10.555	61,844.30	74,819.91	73,946.34	105,558.00	94,091.00	(11,467.00)
33-115-65-65-9-510-62390 - School Breakfast Program 10.553	16,052.70	18,491.50	20,594.46	.00	.00	.00
33-115-65-65-9-510-62395 - Federal Aid - Commodities	11,184.48	14,084.79	13,660.11	.00	.00	.00
33-115-65-65-9-510-63030 - Sale of Breakfasts	7,109.04	7,248.66	7,928.85	5,605.00	4,290.00	(1,315.00)
33-115-65-65-9-510-63035 - Sale of Lunches	58,017.00	53,341.28	75,813.80	52,471.00	46,691.00	(5,780.00)
33-115-65-65-9-510-63036 - Sale - A La Carte	.00	.00	.00	.00	34,235.00	34,235.00
33-115-65-65-9-510-63037 - Sale - Adult	.00	.00	.00	.00	3,729.00	3,729.00
33-115-65-65-9-510-63038 - Sale - A La Carte & Adult	38,934.24	36,540.33	53,529.15	36,158.00	.00	(36,158.00)
33-115-65-65-9-510-63040 - Rebate Income	2,070.41	477.69	149.98	300.00	300.00	.00
33-115-65-65-9-510-63801 - Interest Income	651.45	696.08	868.21	500.00	500.00	.00
Program <b>510 - School Food Services Totals</b>	<b>\$198,442.74</b>	<b>\$208,501.92</b>	<b>\$249,502.82</b>	<b>\$204,193.00</b>	<b>\$189,858.00</b>	<b>(\$14,335.00)</b>

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
<b>REVENUE</b>						
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide Totals</b>	\$198,442.74	\$208,501.92	\$249,502.82	\$204,193.00	\$189,858.00	(\$14,335.00)
Sub-Function <b>65 - Food Services Totals</b>	\$198,442.74	\$208,501.92	\$249,502.82	\$204,193.00	\$189,858.00	(\$14,335.00)
Function <b>65 - Food Services Totals</b>	\$198,442.74	\$208,501.92	\$249,502.82	\$204,193.00	\$189,858.00	(\$14,335.00)
Locations <b>115 - South Salem Elementary Totals</b>	\$198,442.74	\$208,501.92	\$249,502.82	\$204,193.00	\$189,858.00	(\$14,335.00)
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-61118 - State School Lunch Program	2,440.02	2,526.66	2,640.52	2,349.00	4,059.00	1,710.00
33-116-65-65-9-510-61351 - State School Breakfast Incentive Grant	473.52	754.92	902.22	1,252.00	1,963.00	711.00
33-116-65-65-9-510-61352 - Breakfast After the Bell 240434	1,247.80	1,330.80	.00	.00	.00	.00
33-116-65-65-9-510-62360 - Natl School Lunch Program 10.555	103,447.90	111,512.52	122,661.49	99,892.00	95,315.00	(4,577.00)
33-116-65-65-9-510-62390 - School Breakfast Program 10.553	41,221.90	45,998.16	54,355.97	.00	.00	.00
33-116-65-65-9-510-62395 - Federal Aid - Commodities	15,353.37	17,171.80	17,187.49	.00	.00	.00
33-116-65-65-9-510-63020 - Sale Of Property/Equipment	.00	.00	505.89	.00	.00	.00
33-116-65-65-9-510-63030 - Sale of Breakfasts	9,300.63	9,328.54	8,581.63	5,311.00	4,344.00	(967.00)
33-116-65-65-9-510-63035 - Sale of Lunches	45,160.88	46,200.26	41,065.85	49,716.00	47,273.00	(2,443.00)
33-116-65-65-9-510-63036 - Sale - A La Carte	.00	.00	.00	.00	34,662.00	34,662.00
33-116-65-65-9-510-63037 - Sale - Adult	.00	.00	.00	.00	3,776.00	3,776.00
33-116-65-65-9-510-63038 - Sale - A La Carte & Adult	25,461.81	27,428.25	22,802.29	34,259.00	.00	(34,259.00)
33-116-65-65-9-510-63040 - Rebate Income	2,083.39	477.69	149.98	300.00	300.00	.00
33-116-65-65-9-510-63801 - Interest Income	651.33	696.09	868.23	500.00	500.00	.00
Program <b>510 - School Food Services Totals</b>	\$246,842.55	\$263,425.69	\$271,721.56	\$193,579.00	\$192,192.00	(\$1,387.00)
Level <b>9 - District Wide Totals</b>	\$246,842.55	\$263,425.69	\$271,721.56	\$193,579.00	\$192,192.00	(\$1,387.00)
Sub-Function <b>65 - Food Services Totals</b>	\$246,842.55	\$263,425.69	\$271,721.56	\$193,579.00	\$192,192.00	(\$1,387.00)
Function <b>65 - Food Services Totals</b>	\$246,842.55	\$263,425.69	\$271,721.56	\$193,579.00	\$192,192.00	(\$1,387.00)
Locations <b>116 - East Salem Elementary Totals</b>	\$246,842.55	\$263,425.69	\$271,721.56	\$193,579.00	\$192,192.00	(\$1,387.00)
<b>REVENUE TOTALS</b>	\$1,782,895.93	\$1,911,818.76	\$1,977,013.49	\$1,912,556.00	\$1,855,674.00	(\$56,882.00)



# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>111 - Salem High School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-111-65-65-9-510-71192 - Compensation-Cafeteria	140,380.81	147,680.13	165,816.77	218,190.00	246,700.00	28,510.00
33-111-65-65-9-510-71200 - Compensation-OT	4,704.80	5,106.52	5,017.54	5,000.00	3,000.00	(2,000.00)
33-111-65-65-9-510-71520 - Compensation-Substitutes	5,327.99	19.77	2,660.67	2,307.00	2,277.00	(30.00)
33-111-65-65-9-510-72100 - FICA	11,648.86	10,912.54	13,652.66	36,373.00	46,625.00	10,252.00
33-111-65-65-9-510-72210 - VRS Pension Contribution	7,404.98	9,170.44	8,286.62	9,071.00	7,625.00	(1,446.00)
33-111-65-65-9-510-72300 - Group Health and Dental Insurance	38,752.05	40,783.50	41,170.00	36,691.00	43,526.00	6,835.00
33-111-65-65-9-510-72400 - VRS Group Life Insurance	1,109.52	1,137.00	1,061.50	1,268.00	1,297.00	29.00
33-111-65-65-9-510-72750 - VRS Retiree Health Care Credit	702.48	754.56	658.06	571.00	682.00	111.00
33-111-65-65-9-510-73020 - Commodity Storage Services	.00	.00	1,773.60	1,000.00	1,000.00	.00
33-111-65-65-9-510-73037 - Contractual Services - Other	20,582.74	29,361.53	29,468.46	26,954.00	30,898.00	3,944.00
33-111-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,264.00	5,489.06	2,432.55	4,198.00	4,804.00	606.00
33-111-65-65-9-510-73180 - Repair/Maint - Other Contracted	10,451.18	4,333.44	7,623.96	34,305.00	30,761.00	(3,544.00)
33-111-65-65-9-510-76088 - Special Events Costs	.00	.00	.00	3,000.00	3,000.00	.00
33-111-65-65-9-510-76110 - Supplies - Operational	18,121.40	23,586.19	22,272.36	28,199.00	17,918.00	(10,281.00)
33-111-65-65-9-510-76120 - Food Products	188,591.59	193,749.10	201,913.32	222,715.00	207,690.00	(15,025.00)
33-111-65-65-9-510-76550 - Uniforms	649.22	1,571.64	1,709.38	1,854.00	2,155.00	301.00
Program <b>510 - School Food Services Totals</b>	<b>\$450,691.62</b>	<b>\$473,655.42</b>	<b>\$505,517.45</b>	<b>\$631,696.00</b>	<b>\$649,958.00</b>	<b>\$18,262.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$450,691.62</b>	<b>\$473,655.42</b>	<b>\$505,517.45</b>	<b>\$631,696.00</b>	<b>\$649,958.00</b>	<b>\$18,262.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$450,691.62</b>	<b>\$473,655.42</b>	<b>\$505,517.45</b>	<b>\$631,696.00</b>	<b>\$649,958.00</b>	<b>\$18,262.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$450,691.62</b>	<b>\$473,655.42</b>	<b>\$505,517.45</b>	<b>\$631,696.00</b>	<b>\$649,958.00</b>	<b>\$18,262.00</b>
Locations <b>111 - Salem High School Totals</b>	<b>\$450,691.62</b>	<b>\$473,655.42</b>	<b>\$505,517.45</b>	<b>\$631,696.00</b>	<b>\$649,958.00</b>	<b>\$18,262.00</b>
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-112-65-65-9-510-71192 - Compensation-Cafeteria	113,601.43	126,951.43	120,913.37	123,180.00	140,143.00	16,963.00
33-112-65-65-9-510-71200 - Compensation-OT	739.91	1,923.42	603.01	2,000.00	2,000.00	.00
33-112-65-65-9-510-71520 - Compensation-Substitutes	197.10	1,336.46	5,805.36	1,696.00	1,658.00	(38.00)

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>112 - Andrew Lewis Middle School</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-112-65-65-9-510-72100 - FICA	9,177.16	10,862.11	11,069.86	23,768.00	30,915.00	7,147.00
33-112-65-65-9-510-72210 - VRS Pension Contribution	5,488.96	6,512.94	3,448.88	3,178.00	1,662.00	(1,516.00)
33-112-65-65-9-510-72300 - Group Health and Dental Insurance	26,750.80	32,307.63	21,379.39	28,666.00	15,099.00	(13,567.00)
33-112-65-65-9-510-72400 - VRS Group Life Insurance	707.46	537.80	298.63	432.00	442.00	10.00
33-112-65-65-9-510-72750 - VRS Retiree Health Care Credit	466.73	408.33	177.83	195.00	107.00	(88.00)
33-112-65-65-9-510-73020 - Commodity Storage Services	.00	.00	1,783.34	1,000.00	1,000.00	.00
33-112-65-65-9-510-73037 - Contractual Services - Other	20,582.71	28,528.00	29,786.14	19,821.00	22,498.00	2,677.00
33-112-65-65-9-510-73178 - Repair/Maint - POS Terminals	2,412.50	5,488.97	2,637.72	3,087.00	3,498.00	411.00
33-112-65-65-9-510-73180 - Repair/Maint - Other Contracted	8,011.79	9,585.64	6,829.95	30,305.00	24,761.00	(5,544.00)
33-112-65-65-9-510-76110 - Supplies - Operational	15,422.36	21,417.78	28,150.66	20,737.00	13,047.00	(7,690.00)
33-112-65-65-9-510-76120 - Food Products	163,453.40	157,924.73	174,253.44	163,776.00	151,228.00	(12,548.00)
33-112-65-65-9-510-76550 - Uniforms	550.98	1,134.35	1,248.99	1,363.00	1,569.00	206.00
Program <b>510 - School Food Services Totals</b>	<b>\$367,563.29</b>	<b>\$404,919.59</b>	<b>\$408,386.57</b>	<b>\$423,204.00</b>	<b>\$409,627.00</b>	<b>(\$13,577.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$367,563.29</b>	<b>\$404,919.59</b>	<b>\$408,386.57</b>	<b>\$423,204.00</b>	<b>\$409,627.00</b>	<b>(\$13,577.00)</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$367,563.29</b>	<b>\$404,919.59</b>	<b>\$408,386.57</b>	<b>\$423,204.00</b>	<b>\$409,627.00</b>	<b>(\$13,577.00)</b>
Function <b>65 - Food Services Totals</b>	<b>\$367,563.29</b>	<b>\$404,919.59</b>	<b>\$408,386.57</b>	<b>\$423,204.00</b>	<b>\$409,627.00</b>	<b>(\$13,577.00)</b>
Locations <b>112 - Andrew Lewis Middle School Totals</b>	<b>\$367,563.29</b>	<b>\$404,919.59</b>	<b>\$408,386.57</b>	<b>\$423,204.00</b>	<b>\$409,627.00</b>	<b>(\$13,577.00)</b>
Locations <b>113 - Carver Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-113-65-65-9-510-71192 - Compensation-Cafeteria	77,185.70	66,230.19	67,330.77	44,348.00	62,215.00	17,867.00
33-113-65-65-9-510-71200 - Compensation-OT	176.95	444.90	627.62	.00	1,500.00	1,500.00
33-113-65-65-9-510-71520 - Compensation-Substitutes	961.53	4,276.37	3,511.32	760.00	773.00	13.00
33-113-65-65-9-510-71522 - Compensation-REWIP Retirees	3,742.00	.00	.00	.00	.00	.00
33-113-65-65-9-510-72100 - FICA	8,062.20	6,213.48	7,006.82	9,750.00	14,216.00	4,466.00
33-113-65-65-9-510-72210 - VRS Pension Contribution	2,909.01	2,558.92	1,756.14	1,960.00	1,290.00	(670.00)

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>113 - Carver Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-113-65-65-9-510-72300 - Group Health and Dental Insurance	15,883.11	14,013.24	8,764.31	24,079.00	7,283.00	(16,796.00)
33-113-65-65-9-510-72400 - VRS Group Life Insurance	295.55	181.80	.00	.00	.00	.00
33-113-65-65-9-510-72750 - VRS Retiree Health Care Credit	200.22	95.76	.00	.00	.00	.00
33-113-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	.00	.00	880.00	.00	.00	.00
33-113-65-65-9-510-73020 - Commodity Storage Services	.00	.00	1,500.53	500.00	500.00	.00
33-113-65-65-9-510-73037 - Contractual Services - Other	20,582.72	18,996.13	18,175.86	8,879.00	10,488.00	1,609.00
33-113-65-65-9-510-73178 - Repair/Maint - POS Terminals	1,702.99	1,702.97	1,833.55	1,383.00	1,631.00	248.00
33-113-65-65-9-510-73180 - Repair/Maint - Other Contracted	11,280.85	14,509.00	12,754.05	27,305.00	21,761.00	(5,544.00)
33-113-65-65-9-510-76110 - Supplies - Operational	13,259.02	12,418.23	17,621.81	9,290.00	6,083.00	(3,207.00)
33-113-65-65-9-510-76120 - Food Products	100,892.26	100,548.92	91,835.51	73,369.00	70,496.00	(2,873.00)
33-113-65-65-9-510-76550 - Uniforms	666.42	538.29	667.12	611.00	731.00	120.00
33-113-65-65-9-510-78020 - Furniture & Equipment >\$5,000	.00	.00	1,897.61	.00	.00	.00
Program <b>510 - School Food Services Totals</b>	<b>\$257,800.53</b>	<b>\$242,728.20</b>	<b>\$236,163.02</b>	<b>\$202,234.00</b>	<b>\$198,967.00</b>	<b>(\$3,267.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$257,800.53</b>	<b>\$242,728.20</b>	<b>\$236,163.02</b>	<b>\$202,234.00</b>	<b>\$198,967.00</b>	<b>(\$3,267.00)</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$257,800.53</b>	<b>\$242,728.20</b>	<b>\$236,163.02</b>	<b>\$202,234.00</b>	<b>\$198,967.00</b>	<b>(\$3,267.00)</b>
Function <b>65 - Food Services Totals</b>	<b>\$257,800.53</b>	<b>\$242,728.20</b>	<b>\$236,163.02</b>	<b>\$202,234.00</b>	<b>\$198,967.00</b>	<b>(\$3,267.00)</b>
Locations <b>113 - Carver Elementary Totals</b>	<b>\$257,800.53</b>	<b>\$242,728.20</b>	<b>\$236,163.02</b>	<b>\$202,234.00</b>	<b>\$198,967.00</b>	<b>(\$3,267.00)</b>
Locations <b>114 - West Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-114-65-65-9-510-71192 - Compensation-Cafeteria	66,344.75	70,756.78	82,994.84	88,033.00	66,350.00	(21,683.00)
33-114-65-65-9-510-71200 - Compensation-OT	1,162.22	803.81	1,403.95	1,500.00	1,500.00	.00
33-114-65-65-9-510-71520 - Compensation-Substitutes	913.47	362.61	3,884.32	767.00	832.00	65.00
33-114-65-65-9-510-72100 - FICA	5,482.39	5,487.98	7,656.31	13,267.00	15,255.00	1,988.00
33-114-65-65-9-510-72210 - VRS Pension Contribution	4,222.22	5,823.76	5,562.94	6,419.00	1,290.00	(5,129.00)
33-114-65-65-9-510-72300 - Group Health and Dental Insurance	17,530.54	14,826.47	11,228.91	18,346.00	7,283.00	(11,063.00)

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>114 - West Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-114-65-65-9-510-72400 - VRS Group Life Insurance	302.76	310.32	318.00	550.00	.00	(550.00)
33-114-65-65-9-510-72750 - VRS Retiree Health Care Credit	256.56	291.36	291.30	248.00	.00	(248.00)
33-114-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	.00	.00	4,430.00	.00	.00	.00
33-114-65-65-9-510-73020 - Commodity Storage Services	.00	.00	1,206.49	500.00	500.00	.00
33-114-65-65-9-510-73037 - Contractual Services - Other	20,582.71	19,039.67	15,372.14	8,964.00	11,298.00	2,334.00
33-114-65-65-9-510-73178 - Repair/Maint - POS Terminals	1,702.97	1,702.97	1,833.55	1,396.00	1,757.00	361.00
33-114-65-65-9-510-73180 - Repair/Maint - Other Contracted	6,708.44	3,430.31	5,604.24	25,305.00	14,761.00	(10,544.00)
33-114-65-65-9-510-76110 - Supplies - Operational	7,508.66	7,555.84	8,891.54	9,378.00	6,552.00	(2,826.00)
33-114-65-65-9-510-76120 - Food Products	69,865.09	81,866.63	77,332.88	74,064.00	75,944.00	1,880.00
33-114-65-65-9-510-76550 - Uniforms	581.95	588.83	680.32	616.00	788.00	172.00
Program <b>510 - School Food Services Totals</b>	<b>\$203,164.73</b>	<b>\$212,847.34</b>	<b>\$228,691.73</b>	<b>\$249,353.00</b>	<b>\$204,110.00</b>	<b>(\$45,243.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$203,164.73</b>	<b>\$212,847.34</b>	<b>\$228,691.73</b>	<b>\$249,353.00</b>	<b>\$204,110.00</b>	<b>(\$45,243.00)</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$203,164.73</b>	<b>\$212,847.34</b>	<b>\$228,691.73</b>	<b>\$249,353.00</b>	<b>\$204,110.00</b>	<b>(\$45,243.00)</b>
Function <b>65 - Food Services Totals</b>	<b>\$203,164.73</b>	<b>\$212,847.34</b>	<b>\$228,691.73</b>	<b>\$249,353.00</b>	<b>\$204,110.00</b>	<b>(\$45,243.00)</b>
Locations <b>114 - West Salem Elementary Totals</b>	<b>\$203,164.73</b>	<b>\$212,847.34</b>	<b>\$228,691.73</b>	<b>\$249,353.00</b>	<b>\$204,110.00</b>	<b>(\$45,243.00)</b>
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-115-65-65-9-510-71192 - Compensation-Cafeteria	61,595.34	70,558.24	83,067.79	57,647.00	73,201.00	15,554.00
33-115-65-65-9-510-71200 - Compensation-OT	907.55	.00	968.10	1,500.00	2,000.00	500.00
33-115-65-65-9-510-71520 - Compensation-Substitutes	2,444.13	918.17	2,891.66	755.00	726.00	(29.00)
33-115-65-65-9-510-71522 - Compensation-REWIP Retirees	19,158.10	.00	.00	.00	.00	.00
33-115-65-65-9-510-72100 - FICA	6,342.65	6,561.48	8,151.76	10,837.00	14,526.00	3,689.00
33-115-65-65-9-510-72210 - VRS Pension Contribution	5,246.12	2,734.92	2,240.44	2,444.00	1,608.00	(836.00)
33-115-65-65-9-510-72300 - Group Health and Dental Insurance	25,652.47	15,873.47	14,990.33	30,959.00	15,099.00	(15,860.00)
33-115-65-65-9-510-72400 - VRS Group Life Insurance	536.62	350.05	171.90	172.00	176.00	4.00

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>115 - South Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-115-65-65-9-510-72600 - Unemployment Compensation	.00	.00	1,429.00	.00	.00	.00
33-115-65-65-9-510-72750 - VRS Retiree Health Care Credit	379.21	123.72	77.40	77.00	91.00	14.00
33-115-65-65-9-510-72800 - Termination Pay for Vac/Sick Leave	1,590.00	.00	.00	.00	.00	.00
33-115-65-65-9-510-73020 - Commodity Storage Services	.00	.00	1,190.14	500.00	500.00	.00
33-115-65-65-9-510-73037 - Contractual Services - Other	20,582.69	17,343.46	15,814.12	8,816.00	9,849.00	1,033.00
33-115-65-65-9-510-73178 - Repair/Maint - POS Terminals	1,889.99	1,889.97	2,026.55	1,373.00	1,531.00	158.00
33-115-65-65-9-510-73180 - Repair/Maint - Other Contracted	4,948.16	4,718.46	3,048.23	22,305.00	14,761.00	(7,544.00)
33-115-65-65-9-510-76110 - Supplies - Operational	9,447.14	9,220.20	12,464.76	9,224.00	5,712.00	(3,512.00)
33-115-65-65-9-510-76120 - Food Products	73,746.31	87,642.84	80,459.38	72,847.00	66,203.00	(6,644.00)
33-115-65-65-9-510-76550 - Uniforms	550.97	650.23	1,159.06	606.00	687.00	81.00
Program <b>510 - School Food Services Totals</b>	<b>\$235,017.45</b>	<b>\$218,585.21</b>	<b>\$230,150.62</b>	<b>\$220,062.00</b>	<b>\$206,670.00</b>	<b>(\$13,392.00)</b>
Level <b>9 - District Wide Totals</b>	<b>\$235,017.45</b>	<b>\$218,585.21</b>	<b>\$230,150.62</b>	<b>\$220,062.00</b>	<b>\$206,670.00</b>	<b>(\$13,392.00)</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$235,017.45</b>	<b>\$218,585.21</b>	<b>\$230,150.62</b>	<b>\$220,062.00</b>	<b>\$206,670.00</b>	<b>(\$13,392.00)</b>
Function <b>65 - Food Services Totals</b>	<b>\$235,017.45</b>	<b>\$218,585.21</b>	<b>\$230,150.62</b>	<b>\$220,062.00</b>	<b>\$206,670.00</b>	<b>(\$13,392.00)</b>
Locations <b>115 - South Salem Elementary Totals</b>	<b>\$235,017.45</b>	<b>\$218,585.21</b>	<b>\$230,150.62</b>	<b>\$220,062.00</b>	<b>\$206,670.00</b>	<b>(\$13,392.00)</b>
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-71192 - Compensation-Cafeteria	63,713.74	68,967.04	69,337.94	47,872.00	59,583.00	11,711.00
33-116-65-65-9-510-71200 - Compensation-OT	.00	59.62	774.13	1,500.00	1,500.00	.00
33-116-65-65-9-510-71520 - Compensation-Substitutes	197.11	464.67	2,660.67	715.00	735.00	20.00
33-116-65-65-9-510-72100 - FICA	6,671.93	6,631.63	6,988.42	9,758.00	13,555.00	3,797.00
33-116-65-65-9-510-72210 - VRS Pension Contribution	834.50	1,958.20	1,756.14	2,163.00	1,290.00	(873.00)
33-116-65-65-9-510-72300 - Group Health and Dental Insurance	13,443.71	9,898.36	7,431.27	12,104.00	7,283.00	(4,821.00)
33-116-65-65-9-510-72400 - VRS Group Life Insurance	.00	.00	.00	72.00	72.00	.00
33-116-65-65-9-510-72600 - Unemployment Compensation	929.80	.00	.00	.00	.00	.00

# Cafeteria Fund Budget

Budget Year 2021

G/L Account - Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Council/Board Approval	Difference Vs2020 Adopted Budget
Fund <b>33 - School Cafeteria Fund</b>						
EXPENSE						
Locations <b>116 - East Salem Elementary</b>						
Function <b>65 - Food Services</b>						
Sub-Function <b>65 - Food Services</b>						
Level <b>9 - District Wide</b>						
Program <b>510 - School Food Services</b>						
33-116-65-65-9-510-72750 - VRS Retiree Health Care Credit	.00	.00	.00	32.00	32.00	.00
33-116-65-65-9-510-73020 - Commodity Storage Services	.00	.00	1,218.44	500.00	500.00	.00
33-116-65-65-9-510-73037 - Contractual Services - Other	20,582.80	20,672.99	20,537.44	8,353.00	9,972.00	1,619.00
33-116-65-65-9-510-73178 - Repair/Maint - POS Terminals	1,702.96	1,702.97	1,833.55	1,301.00	1,550.00	249.00
33-116-65-65-9-510-73180 - Repair/Maint - Other Contracted	4,959.66	11,220.48	5,001.08	23,301.00	16,761.00	(6,540.00)
33-116-65-65-9-510-76110 - Supplies - Operational	10,489.29	11,143.28	13,553.18	8,739.00	5,785.00	(2,954.00)
33-116-65-65-9-510-76120 - Food Products	101,234.37	105,968.47	101,235.91	69,022.00	67,029.00	(1,993.00)
33-116-65-65-9-510-76550 - Uniforms	575.46	914.00	782.60	575.00	695.00	120.00
Program <b>510 - School Food Services Totals</b>	<b>\$225,335.33</b>	<b>\$239,601.71</b>	<b>\$233,110.77</b>	<b>\$186,007.00</b>	<b>\$186,342.00</b>	<b>\$335.00</b>
Level <b>9 - District Wide Totals</b>	<b>\$225,335.33</b>	<b>\$239,601.71</b>	<b>\$233,110.77</b>	<b>\$186,007.00</b>	<b>\$186,342.00</b>	<b>\$335.00</b>
Sub-Function <b>65 - Food Services Totals</b>	<b>\$225,335.33</b>	<b>\$239,601.71</b>	<b>\$233,110.77</b>	<b>\$186,007.00</b>	<b>\$186,342.00</b>	<b>\$335.00</b>
Function <b>65 - Food Services Totals</b>	<b>\$225,335.33</b>	<b>\$239,601.71</b>	<b>\$233,110.77</b>	<b>\$186,007.00</b>	<b>\$186,342.00</b>	<b>\$335.00</b>
Locations <b>116 - East Salem Elementary Totals</b>	<b>\$225,335.33</b>	<b>\$239,601.71</b>	<b>\$233,110.77</b>	<b>\$186,007.00</b>	<b>\$186,342.00</b>	<b>\$335.00</b>
EXPENSE TOTALS	<b>\$1,739,572.95</b>	<b>\$1,792,337.47</b>	<b>\$1,842,020.16</b>	<b>\$1,912,556.00</b>	<b>\$1,855,674.00</b>	<b>(\$56,882.00)</b>
Fund <b>33 - School Cafeteria Fund Totals</b>						
REVENUE TOTALS	<b>\$1,782,895.93</b>	<b>\$1,911,818.76</b>	<b>\$1,977,013.49</b>	<b>\$1,912,556.00</b>	<b>\$1,855,674.00</b>	<b>(\$56,882.00)</b>
EXPENSE TOTALS	<b>\$1,739,572.95</b>	<b>\$1,792,337.47</b>	<b>\$1,842,020.16</b>	<b>\$1,912,556.00</b>	<b>\$1,855,674.00</b>	<b>(\$56,882.00)</b>
Fund <b>33 - School Cafeteria Fund Totals</b>	<b>\$43,322.98</b>	<b>\$119,481.29</b>	<b>\$134,993.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Net Grand Totals						
REVENUE GRAND TOTALS	<b>\$1,782,895.93</b>	<b>\$1,911,818.76</b>	<b>\$1,977,013.49</b>	<b>\$1,912,556.00</b>	<b>\$1,855,674.00</b>	<b>(\$56,882.00)</b>
EXPENSE GRAND TOTALS	<b>\$1,739,572.95</b>	<b>\$1,792,337.47</b>	<b>\$1,842,020.16</b>	<b>\$1,912,556.00</b>	<b>\$1,855,674.00</b>	<b>(\$56,882.00)</b>
Net Grand Totals	<b>\$43,322.98</b>	<b>\$119,481.29</b>	<b>\$134,993.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



**THIS PAGE INTENTIONALLY BLANK**



# Capital Improvement Plan



# Back of Tab

The Capital Improvement Plan (CIP) adopted by the School Board on October 8, 2019 (most recent adoption) reflects total school capital projects of \$44.1 million. The next major capital project has been identified and prioritized by the School Board. The CIP represents the priority projects for the next six years.

Capital Improvement Plan projects are budgeted when funding is approved by the School Board and are not included in the annual budget process. All funds not encumbered or spent by the end of the fiscal year (June 30<sup>th</sup>) shall be returned to City Council. In accordance with City Council Resolution Number 487: “All funds appropriated by City Council for use by the School Board, unexpended at the close of any fiscal year, as determined by the City’s audit, shall be placed in a general reserve account for non-recurring expenditures of the School Division as determined by the School Board with the consent of City Council.”

### **Salem High School Renovation**

This phased renovation project will include a classroom addition, renovation of administration, guidance, gymnasium, athletic facilities, locker rooms, media center, and cafeteria, upgrades of electrical and HVAC systems, general interior finish upgrades, and parking lot improvements.

Cost Estimate: \$36,000,000

Budget Impact: Capital reserves and a future bond issue will fund this project.  
Planned Timeline: Start date - March 2020 with an estimated completion date in the summer of 2022.



Salem High School, opened in 1977.

Salem City Schools													10/8/2019				
Six Year Capital Improvement Plan (CIP) for FY 2021-2026																	
October 2019 School Board Meeting													Attachment D				
Inflation factor																	
1.03													TBD=Date To Be Determined				
	YR 1 FY 2021	YR 2 FY 2022	YR 3 FY 2023	YR 4 FY 2024	YR 5 FY 2025	YR 6 FY 2026	TBD	Total FY 2021-2026	Comments								
<b>WHERE THE FUNDING WILL COME FROM:</b>																	
Bond Funds	\$32,000,000	\$0	\$0	\$0	\$0	\$0		\$32,000,000									
City Funding	\$2,000,000	\$0	\$0	\$0	\$0	\$0		\$2,000,000									
Schools Funding	\$2,000,000	\$0	\$0	\$0	\$0	\$0		\$2,000,000									
State Construction Funds								\$0									
Capital Reserve Funds Available Now								\$0									
Future Capital Reserve Funds (below)	\$1,887,459	\$1,281,630	\$1,376,580	\$892,578	\$1,009,355	\$1,605,985		\$8,053,587									
Other Funding Already Appropriated								\$0									
Cafeteria Fund Balance								\$0									
	\$37,887,459	\$1,281,630	\$1,376,580	\$892,578	\$1,009,355	\$1,605,985		\$44,053,587									
								\$44,053,587									
<b>WHERE THE FUNDING WILL BE SPENT:</b>																	
<b>Category 1: Recurring Projects</b>	YR 1 FY 2021	YR 2 FY 2022	YR 3 FY 2023	YR 4 FY 2024	YR 5 FY 2025	YR 6 FY 2026	TBD	Total FY 2021-2026									
General System-Wide Roof Replacement on Regular Schedule (West first on list - installation in 1994)	\$380,000 FCR	\$300,000 FCR	\$309,000 FCR	\$318,270 FCR	\$327,818 FCR	\$337,653 FCR		\$1,972,741									
Two School Buses Annually	\$236,000 FCR	\$243,080 FCR	\$250,372 FCR	\$257,883 FCR	\$265,619 FCR	\$273,588 FCR		\$1,526,542									
School Technology-Infrastructure	\$30,000 FCR				\$30,000 FCR			\$60,000	Blade Servers used to store School data								
School Technology-Computer Replacement	\$270,572 FCR	\$278,689 FCR	\$287,050 FCR	\$295,662 FCR	\$304,532 FCR	\$313,668 FCR		\$1,750,173	On-going replacements								
School Technology-General - Other Computer/Smart Board Replacement	\$100,000 FCR	\$100,000 FCR						\$200,000									
Cafeteria/Kitchen Equipment Replacement	\$19,001 FCR	\$19,571 FCR	\$20,158 FCR	\$20,763 FCR	\$21,386 FCR	\$22,028 FCR		\$122,907	On-going replacements								
Division Vehicle Replacement	\$35,000 FCR					\$35,000 FCR		\$70,000									
<b>Category 2: Future standalone projects</b>																	
HVAC Control Updates - Carver, then ALMS **	\$75,000 FCR	\$75,000 FCR						\$150,000									
Replacement of Fan Coil Units (East/West) **	\$330,000 FCR							\$330,000									
East Salem Air Handler Replacement			\$54,000 FCR					\$54,000									

Salem City Schools												10/8/2019		
Six Year Capital Improvement Plan (CIP) for FY 2021-2026														
October 2019 School Board Meeting												Attachment D		
Inflation factor														
1.03												TBD=Date To Be Determined		
	<u>YR 1</u> <u>FY 2021</u>	<u>YR 2</u> <u>FY 2022</u>	<u>YR 3</u> <u>FY 2023</u>	<u>YR 4</u> <u>FY 2024</u>	<u>YR 5</u> <u>FY 2025</u>	<u>YR 6</u> <u>FY 2026</u>	<u>TBD</u>	<u>Total</u> <u>FY 2021-2026</u>	<u>Comments</u>					
Band Instrument Replacement **	\$60,000	FCR				\$60,000	FCR						\$120,000	
Cover/Remove tiles on the walls in the main hallways @ East **	\$25,000	FCR											\$25,000	
Professional Development Room @ AIIMS **			\$20,000	FCR									\$20,000	
AIIMS Phase II **				\$400,000	FCR								\$400,000	
Carpet: Central Office- new flooring, asbestos abatement Phase II**	\$35,000	FCR											\$35,000	
GPS for Buses **			\$50,000	FCR									\$50,000	
Calculator Replacement at Secondary levels				\$20,000	FCR								\$20,000	
NEW - Reseal Tennis Courts at SHS	\$10,000	FCR											\$10,000	
Repave Tennis Courts at SHS			\$113,290	FCR									\$113,290	
Commercial Dishwasher Installation for CTE (Culinary) Program	\$18,410	FCR											\$18,410	
Grand Piano & Risers at SHS **				\$28,000	FCR								\$28,000	
Lockers in PE locker rooms at ALMS **	\$75,000	FCR											\$75,000	
Half Wall & Various renovations of interior at AIIMS **	\$11,000	FCR											\$11,000	
Rider Floor Scrubbers	\$8,000	FCR		\$8,000	FCR								\$16,000	
East Salem Playground Play Set Replacement	\$50,000	FCR											\$50,000	
NEW - ALMS Basketball Goals in Main Gym	\$20,000	FCR											\$20,000	
NEW - Scoreboard @ Carver			\$15,000	FCR									\$15,000	
NEW - Renovate Art Room at West	\$20,000	FCR											\$20,000	
NEW - Update Car Drop Off Area at West	\$26,000	FCR											\$26,000	
NEW - Re-do Cafeteria Floors at West	\$25,000	FCR											\$25,000	
NEW - Gym Projector for PE at East			\$20,000	FCR									\$20,000	
NEW - Tormach PCNC 100 Package for CTE Program	\$28,476	FCR											\$28,476	
NEW - Haas VF-2 CNC Package			\$47,000	FCR									\$47,000	

Salem City Schools												10/8/2019				
Six Year Capital Improvement Plan (CIP) for FY 2021-2026																
October 2019 School Board Meeting												Attachment D				
Inflation factor																
1.03													TBD=Date To Be Determined			
	YR 1 FY 2021	YR 2 FY 2022	YR 3 FY 2023	YR 4 FY 2024	YR 5 FY 2025	YR 6 FY 2026							TBD	Total FY 2021-2026		Comments
Category 3: Future Projects which might become part of a school-wide renovation																
None															\$0	
Category 4: School-Wide Renovations TBD																
Salem High School Multi-Phase Renovation (Timeline, cost and phasing to be based on upcoming concept plans and funding availability)	\$32,000,000	BD												\$32,000,000		Original cost of \$53,000,000 is based on the 2006 Facility Study. Escalated price as of CIP time Oct 2016 was \$39,825,702
City Funding	\$2,000,000													\$2,000,000		
School Funding	\$2,000,000													\$2,000,000		
Category 5: Partial School Renovations																
West Salem Elementary School Improvements							\$0	BD						\$0	(1)	
East Salem Elementary School Improvements											\$0	BD		\$0		
Salem High School Fieldhouse Renovation											\$624,048	FCR		\$624,048		
Totals	\$37,887,459	\$1,281,630	\$1,376,580	\$892,578	\$1,009,355	\$1,605,985					\$0			\$44,053,587		
													Cross footing	\$44,053,587		
(1) Classroom improvements were completed in 2009 and 2010 and future improvements to other areas such as cafeteria, kitchen, libraries and offices will need to have revised cost estimates prepared at a future date																
Notes:																
All items in <b>BOLD ITALICS</b> have been inflation adjusted based on School Board guidance in prior years (by 3%)																
** = Formal quotes needed; internal estimates used for illustration/planning purposes																
Legend: FCR=Future Capital Reserve																
BD = Bond Issues by City																
CR=Capital Reserve																



# Informational

# Back of Tab

## Salem City Schools

### Student Enrollment Projection Methodology

#### ADM (Average Daily Membership)

Average daily membership is determined by dividing the total aggregate daily membership by the number of days school was in session, from the first day of the school year through the last school day in March (ie., March 31<sup>st</sup>). In essence, ADM is more than just how many students are enrolled on March 31<sup>st</sup>, it is a function of how many students are enrolled and how long they've been enrolled.

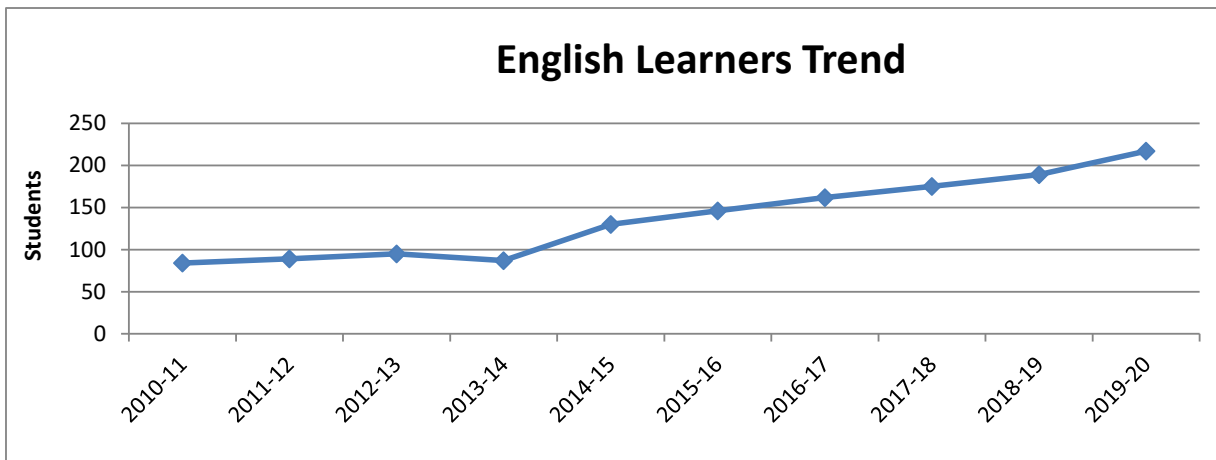
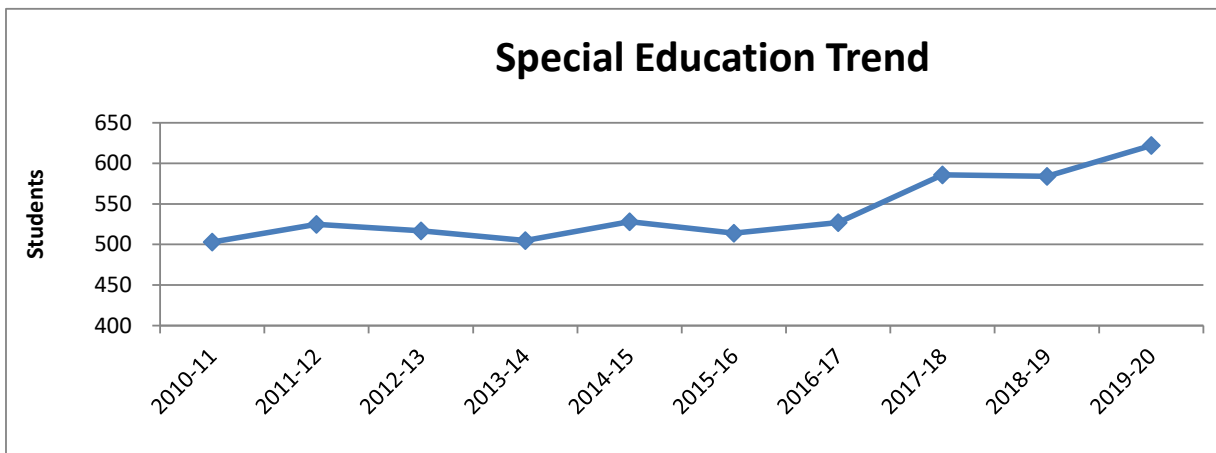
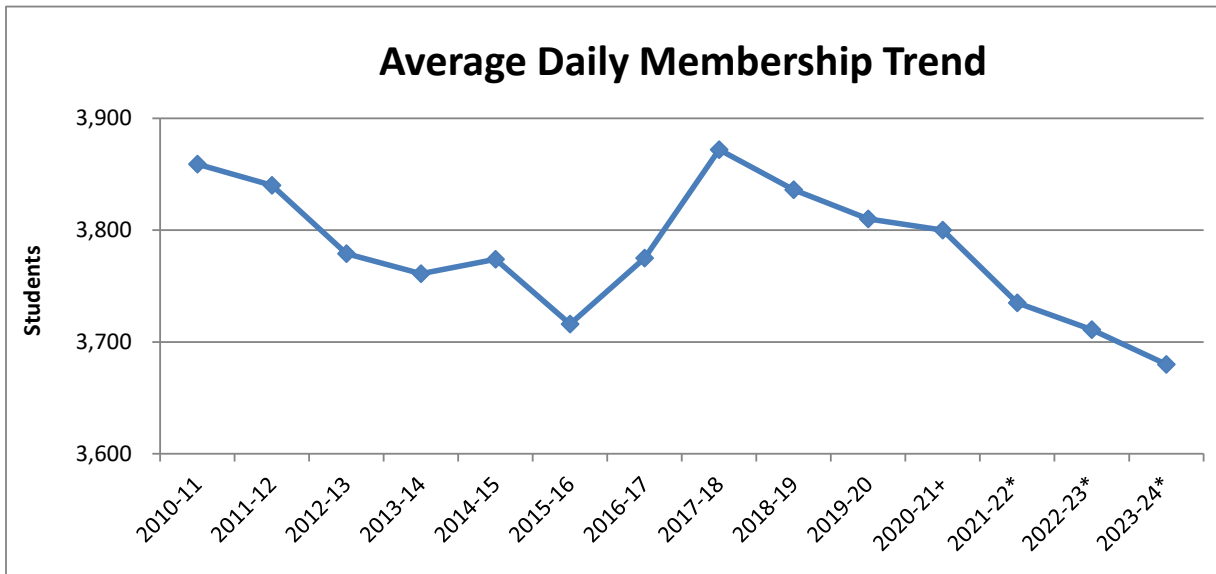
The adjusted March 31<sup>st</sup> ADM is reported to the Virginia Department of Education (VDOE) who determines the amount of state funding distributed to school divisions through the application of the Composite Index.

The annual ADM projections are critical to the budgeting process as overestimating the number of students could result in overestimating revenues causing a budget shortfall. On the other hand, underestimating the ADM will result in underestimated state revenues causing an unexpected fund balance at year-end. Neither outcome is desirable due to the fiscal impact and the planning of expenditures to meet instructional and operational goals. Researching trends in population growth, student attrition and other pertinent information is useful in developing accurate ADM estimates.

The school division obtained a third-party enrollment forecast which predicts a modest increase in enrollment for next year followed by a large decrease in FY22 that doesn't rebound for the next few years. The March 31, 2020 ADM was 3,810, which was ten above what was budgeted. Using the cohort survival method, including the ongoing kindergarten enrollment for SY 2020-2021, this budget was prepared using an ADM of 3,800.



Salem City Schools  
Student Enrollment Trends



+ Budget  
\* Forecast

## Salem City Schools

### Student Enrollment

Fiscal Year	Method	September Enrollment	Average Daily Membership <sup>1</sup>	Annual Growth	Special Education Enrollment <sup>2</sup>	EL Enrollment <sup>3</sup>
2009-10	Actual	3,916	3,915	0.4%	496	68
2010-11	Actual	3,904	3,859	-1.4%	503	84
2011-12	Actual	3,859	3,840	-0.5%	525	89
2012-13	Actual	3,785	3,779	-1.6%	517	95
2013-14	Actual	3,766	3,761	-0.5%	505	87
2014-15	Actual	3,783	3,774	0.3%	528	130
2015-16	Actual	3,738	3,716	-1.5%	514	146
2016-17	Actual	3,780	3,775	1.6%	527	162
2017-18	Actual	3,864	3,872	2.6%	586	175
2018-19	Actual	3,844	3,836	-0.9%	584	189
2019-20	Actual	3,825	3,810	-0.7%	622	217
2020-21	Budgeted	-	3,800	-0.3%		
2021-22	Forecast	-	3,735	-1.7%		
2022-23	Forecast	-	3,711	-0.6%		
2023-24	Forecast	-	3,680	-0.8%		

<sup>1</sup> Source: Superintendent's Annual Report Table 15 (ADM based on average through March 31)

<sup>2</sup> Source: December 1 Special Education Child Count

<sup>3</sup> Source: Fall Verification Report

## Salem City Schools

### Student Enrollment by School as of September

Schools	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Salem High	1,257	1,249	1,215	1,191	1,187	1,170	1,188	1,278	1,281	1,258
Andrew Lewis Middle	906	878	905	924	901	898	893	914	942	916
East Salem Elementary	405	410	403	414	416	419	413	387	397	406
G W Carver Elementary	478	482	427	423	444	461	462	431	422	431
South Salem Elementary	450	427	409	408	412	394	397	420	419	401
West Salem Elementary	408	413	426	406	423	396	427	439	426	460
Total Enrollment	3,904	3,859	3,785	3,766	3,783	3,738	3,780	3,869	3,887	3,872

Student enrollment in September differs from average daily membership (ADM) which is calculated on average enrollment from the first day of school through March 31st of each year.

Source: Technology Manager - Principal's Monthly Report. Information provided on actual student enrollment on September 30.

## Salem City Schools

### Non-Resident Enrollment by School as of September 2019

Grade	Elementary				Middle	High	Totals
	East	GW Carver	South	West	Andrew Lewis	Salem	
K	5	2	7	2			16
1	7	10	9	5			31
2	4	4	11	11			30
3	4	5	7	6			22
4	1	5	11	7			24
5	6	6	13	6			31
6					27		27
7					42		42
8					26		26
9						37	37
10						48	48
11						35	35
12						30	30
Totals	27	32	58	37	95	150	<b>399</b>

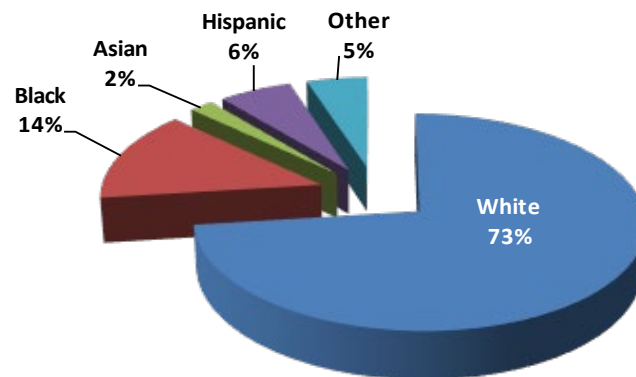
The number of non-resident students for 2019 is 399 compared to 405 in 2018. Non-resident students comprise 10.3% of the total funded membership and are generally evenly distributed by grade level.

Source: Technology Manager - Principal's Monthly Report. Information provided on actual student enrollment on September 30.

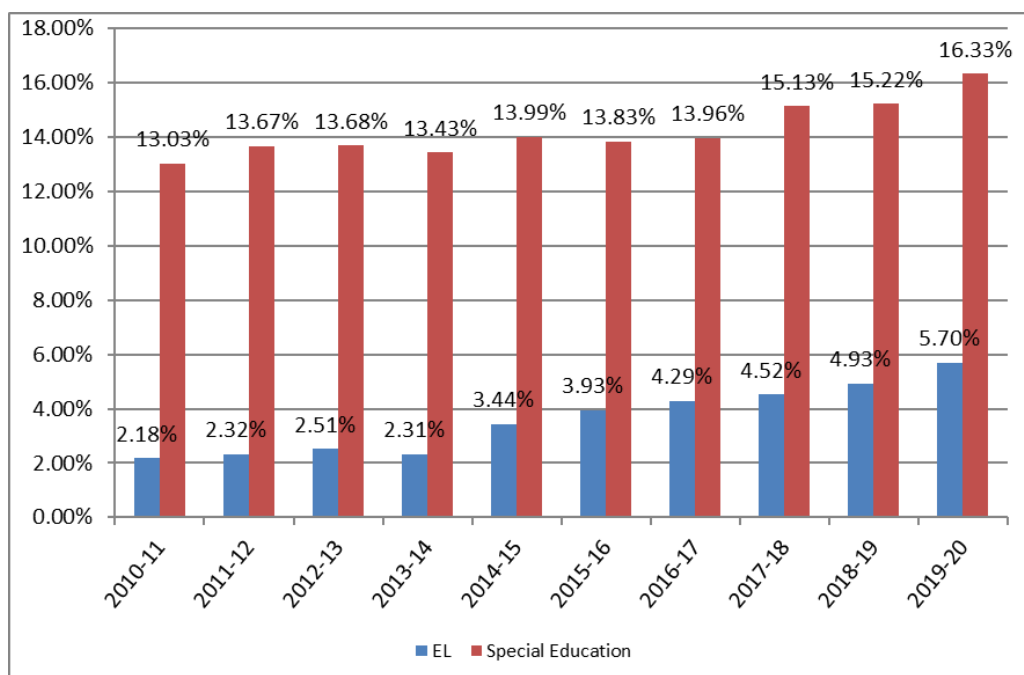
## Salem City Schools Student Demographics

Salem City Schools is the 66<sup>th</sup> largest of 132 school divisions in Virginia. Student demographics are anticipated to remain fairly constant. Special education students have increased since FY11 and represents approximately 16.33% of the total student enrollment. The number of students who are supported by the English Learners (EL) has increased since FY11 and represents approximately 5.7% of the total student population. The number of students eligible for free and reduced breakfast and lunch is approximately 34% division wide. The ethnic composition of Salem City Schools' student enrollment as of September 30, 2019 is shown in the chart below.

### Student Ethnicity Distribution



### Special Education and English Language Learners As a Percentage of Total Salem City Schools Enrollment



## Salem City Schools

### Graduating Class of 2020

High School	Number of Graduates	Attending 2 Year College		Attending 4 Year College		Virginia On-Time Graduation Rate
		Students	Percents	Students	Percents	
Salem High School	288	88	31%	148	51%	94.1%

Source: IT Department - Preliminary Report of Graduates and Virginia Cohort Reports

## Salem City Schools

### School Accreditation

Based on the 2019 Standards of Learning test results, all Salem City Schools are fully accredited by the Commonwealth of Virginia.

School Name	Virginia Accreditation
	Status
Salem High School	Fully Accredited
Andrew Lewis Middle School	Fully Accredited
G. W. Carver Elementary School	Fully Accredited
West Salem Elementary School	Fully Accredited
South Salem Elementary School	Fully Accredited
East Salem Elementary School	Fully Accredited

Source: Director of Instruction and Innovation

Salem City Schools  
Standards of Learning Test Scores Comparison

COURSE	2010		2011		2012		2013		2014		2015		2016		2017		2018		2019	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
Grade 3 English Reading	86	83	95	83	96	86	83	72	78	69	85	75	83	76	81	75	77	72	80	71
Grade 3 Mathematics	95	92	97	91	83	64	78	65	75	67	85	74	86	77	83	75	80	73	86	82
Grade 3 History	98	93	97	85	96	87	94	87	93	86	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 3 Science	97	91	98	90	96	90	92	84	88	83	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 4 English Reading	95	88	95	87	96	88	82	70	79	70	84	77	84	77	84	79	77	76	77	75
Grade 4 Mathematics	94	88	90	89	75	70	87	74	86	80	88	84	91	83	88	81	83	79	83	83
VA Studies	94	87	93	87	94	89	94	87	92	85	93	87	89	87	87	87	87	85	80	81
Grade 5 English Reading	95	90	94	89	91	89	84	73	82	73	83	79	88	81	83	81	83	80	77	78
Grade 5 English Writing	94	88	89	87	93	87	81	87	71	71	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 5 Mathematics	95	90	92	89	69	67	74	69	76	73	85	79	79	79	78	79	83	77	88	81
Grade 5 Science	93	88	92	87	94	88	75	75	81	73	86	79	83	81	79	79	85	79	79	79
Grade 6 English Reading	93	88	94	87	90	89	80	73	80	73	84	76	85	77	82	78	79	80	83	77
Grade 6 Mathematics	80	77	59	73	66	74	76	77	73	76	80	83	88	82	77	82	71	79	71	78
Grade 6 US History I	92	78	89	81	85	81	91	83	83	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 7 English Reading	96	90	98	89	94	88	83	74	82	76	91	81	87	82	88	82	80	81	80	79
Grade 7 Mathematics	90	75	91	77	67	58	68	61	74	65	85	72	84	72	74	71	65	69	70	78
Grade 7 US History II	93	91	84	85	85	84	77	82	84	81	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Grade 8 English Reading	93	90	96	80	95	89	77	71	72	70	81	75	82	75	81	76	79	77	77	76
Grade 8 English Writing	93	91	94	88	95	88	80	71	72	70	76	72	78	71	77	73	77	73	78	70
Grade 8 Mathematics	89	87	93	82	67	60	72	61	77	67	86	74	69	73	72	74	63	71	75	77
Grade 8 Civics	92	86	92	89	92	84	83	85	83	83	92	86	87	87	87	87	85	86	79	82
Grade 8 Science	95	92	98	92	95	92	82	76	85	74	87	78	87	79	88	79	87	78	84	78

Source: Virginia Department of Education - School Report Card

This chart compares Salem City Schools elementary and middle SOL scores against the state average.



Salem City Schools  
Standards of Learning Test Scores Comparison

COURSE	2010		2011		2012		2013		2014		2015		2016		2017		2018		2019	
	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE	DISTRICT	STATE
End of Course English Reading	96	94	95	94	95	94	92	89	93	90	91	89	91	89	91	87	91	87	91	86
End of Course English Writing	95	92	95	93	95	93	89	70	90	84	88	83	88	83	87	84	82	84	<	81
Algebra I	98	94	98	94	81	75	81	76	81	79	90	82	83	83	89	82	82	81	83	86
Algebra II	95	91	97	91	84	69	81	76	81	82	98	87	99	89	98	90	93	89	98	91
Geometry	96	88	94	87	84	74	73	76	86	77	90	80	86	80	91	78	80	77	83	83
Earth Science	90	88	93	89	97	90	87	83	91	83	93	83	97	84	93	82	84	81	91	81
Biology	96	89	94	90	97	92	91	83	89	83	92	84	89	84	90	82	89	82	86	83
Chemistry	100	93	99	93	99	93	97	86	95	87	100	88	98	88	96	89	93	89	91	88
World History I	98	93	88	81	97	84	91	84	93	85	98	85	95	84	93	85	92	82	82	80
World History II	95	92	88	82	92	85	91	85	96	86	94	87	95	86	95	87	89	84	57	81
World Geography	92	86	95	n/a	89	n/a	90	n/a	88	86	88	86	88	86	86	83	85	82	83	80
VA/US History	97	95	92	83	96	85	95	86	96	87	90	87	91	86	92	86	89	84	72	68

Source: Virginia Department of Education - School Report Card

This chart compares Salem City Schools secondary SOL scores against the state average.

< - Group below state definition for personally identifiable results

## Salem City Schools

### Standards of Learning (SOL) Comparison by School Division Elementary Schools – Spring 2019 Testing

Division	3 <sup>rd</sup> Reading	3 <sup>rd</sup> Math	4 <sup>th</sup> Reading	4 <sup>th</sup> Math	4 <sup>th</sup> VA Studies	5 <sup>th</sup> Reading	5 <sup>th</sup> Math	5 <sup>th</sup> Science	# higher than Salem	FY18-19 Per Pupil Cost
<b>Salem</b>	<b>80</b>	<b>86</b>	<b>77</b>	<b>83</b>	<b>80</b>	<b>77</b>	<b>88</b>	<b>79</b>	<b>N/A</b>	<b>11,349</b>
Bedford	74	83	76	84	80	84	84	84	3	11,253
Botetourt	82	91	83	90	85	85	91	85	8	11,591
Craig	68	79	74	87	87	71	65	63	2	11,950
Floyd	66	84	70	74	73	76	79	79	0	11,460
Franklin	74	89	79	87	83	82	86	83	6	12,199
Montgomery	72	86	78	82	78	80	86	81	3	11,323
Roanoke City	63	78	68	82	67	72	80	72	0	13,951
Roanoke County	80	88	80	89	81	83	88	87	6	11,095
Commonwealth of Virginia	71	82	75	83	81	78	81	79	2	12,931

Salem City Schools compares favorably on elementary SOL tests with other school divisions in the Roanoke metropolitan area and a lower per pupil cost than the state-wide average.

Division	3 <sup>rd</sup> Reading	3 <sup>rd</sup> Math	4 <sup>th</sup> Reading	4 <sup>th</sup> Math	4 <sup>th</sup> VA Studies	5 <sup>th</sup> Reading	5 <sup>th</sup> Math	5 <sup>th</sup> Science	# higher than Salem	FY18-19 Per Pupil Cost
<b>Salem</b>	<b>80</b>	<b>86</b>	<b>77</b>	<b>83</b>	<b>80</b>	<b>77</b>	<b>88</b>	<b>79</b>	<b>N/A</b>	<b>11,349</b>
Charlottesville	71	75	65	71	62	58	41	51	0	17,532
Fredericksburg	50	74	59	63	67	59	60	52	0	13,608
Hopewell	61	69	66	78	67	75	82	69	0	12,204
Winchester	57	70	68	83	76	67	71	78	0	14,091

Salem City Schools compares favorably on all elementary SOL tests when compared to similar sized city school divisions with the lowest per pupil cost.

Salem City Schools  
Standards of Learning (SOL) Comparison by School Division  
Middle Schools – Spring 2019 Testing

Division	6 <sup>th</sup> Reading	6 <sup>th</sup> Math	7 <sup>th</sup> Reading	7 <sup>th</sup> Math	8 <sup>th</sup> Reading	8 <sup>th</sup> Writing	8 <sup>th</sup> Math	8 <sup>th</sup> Science	# higher than Salem	FY18-19 Per Pupil Cost
<b>Salem</b>	<b>83</b>	<b>71</b>	<b>80</b>	<b>70</b>	<b>77</b>	<b>78</b>	<b>75</b>	<b>84</b>	<b>N/A</b>	<b>11,349</b>
Bedford	78	79	81	73	75	66	76	74	4	11,253
Botetourt	86	85	86	89	79	72	82	81	6	11,591
Craig	76	69	72	<	75	49	57	88	1	11,950
Floyd	80	74	85	80	72	63	81	75	4	11,460
Franklin	77	80	86	86	78	72	83	85	6	12,199
Montgomery	83	78	83	83	80	71	79	71	5	11,323
Roanoke City	72	74	71	65	67	60	60	64	1	13,951
Roanoke County	84	87	86	89	80	74	82	87	7	11,095
Commonwealth of Virginia	77	78	79	78	76	70	77	78	3	12,931

Salem City Schools comparison with Roanoke metropolitan area school systems.

Division	6 <sup>th</sup> Reading	6 <sup>th</sup> Math	7 <sup>th</sup> Reading	7 <sup>th</sup> Math	8 <sup>th</sup> Reading	8 <sup>th</sup> Writing	8 <sup>th</sup> Math	8 <sup>th</sup> Science	# higher than Salem	FY18-19 Per Pupil Cost
<b>Salem</b>	<b>83</b>	<b>71</b>	<b>80</b>	<b>70</b>	<b>77</b>	<b>78</b>	<b>75</b>	<b>84</b>	<b>N/A</b>	<b>11,349</b>
Charlottesville	69	75	73	66	66	60	60	65	1	17,532
Fredericksburg	68	49	65	54	65	56	54	67	0	13,608
Hopewell	58	72	68	74	67	55	83	64	1	12,204
Winchester	65	68	69	79	70	71	73	77	1	14,091

Salem City Schools compares favorably with similar sized city school systems and has the lowest per pupil cost.

< = A group below state definition for personally identifiable results

## Salem City Schools

### Standards of Learning (SOL) Comparison by School Division

#### High Schools – Spring 2019 Testing

Division	Reading (EOC)	Writing (EOC)	Algebra I	Geom.	Algebra II	Earth Science	Biology	Chem.	World Hist. I	World Hist. II	VA & U.S. History	# higher than Salem	FY18-19 Per Pupil Cost
<b>Salem</b>	<b>91</b>	<b>&lt;</b>	<b>83</b>	<b>83</b>	<b>98</b>	<b>91</b>	<b>86</b>	<b>91</b>	<b>82</b>	<b>57</b>	<b>72</b>	<b>N/A</b>	<b>11,349</b>
Bedford	90	88	88	87	94	84	83	73	75	41	73	3	11,253
Botetourt	89	85	94	89	96	90	84	85	87	92	61	4	11,591
Craig	87	90	63	88	94	91	93	<	71	83	<	3	11,950
Floyd	89	100	91	83	82	88	84	50	<	89	62	2	11,460
Franklin	80	77	86	82	93	78	79	94	81	75	58	3	12,199
Montgomery	89	84	96	91	95	85	89	90	79	75	62	4	11,323
Roanoke City	73	61	90	79	97	89	76	82	72	79	44	1	13,951
Roanoke County	93	91	94	91	96	86	89	80	98	88	75	7	11,095
Commonwealth of Virginia	86	81	86	83	91	81	83	88	80	81	68	2	12,931

Salem City Schools comparison on high school tests to school systems in the Roanoke metropolitan area.

Division	Reading	Writing	Algebra I	Geom.	Algebra II	Earth Science	Biology	Chem.	World Hist. I	World Hist. II	VA & U.S. History	# higher than Salem	FY18-19 Per Pupil Cost
<b>Salem</b>	<b>91</b>	<b>&lt;</b>	<b>83</b>	<b>83</b>	<b>98</b>	<b>91</b>	<b>86</b>	<b>91</b>	<b>82</b>	<b>57</b>	<b>72</b>	<b>N/A</b>	<b>11,349</b>
Charlottesville	94	90	81	85	92	57	86	92	69	82	69	4	17,532
Fredericksburg	81	41	73	59	54	62	77	84	48	59	40	1	13,608
Hopewell	68	69	82	62	88	68	69	75	60	74	46	1	12,204
Winchester	75	75	81	85	95	75	74	94	74	86	59	3	14,091

Salem City Schools compares favorably with similar sized city school systems and has the lowest per pupil cost.

< = A group below state definition for personally identifiable results

Salem City Schools  
Student Sub-Group Comparison of School Divisions  
Spring 2019 Testing

Division	Disadv %	All English-Reading	All Math	English-Reading SWD	English-Reading LEP	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math LEP	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY18-19 Per Pupil Cost
<b>Salem</b>	<b>37.6</b>	<b>81</b>	<b>82</b>	<b>49</b>	<b>39</b>	<b>68</b>	<b>68</b>	<b>72</b>	<b>48</b>	<b>59</b>	<b>72</b>	<b>72</b>	<b>75</b>	<b>N/A</b>	<b>11,349</b>
Bedford	38.0	80	83	45	47	67	66	76	48	80	72	68	83	5	12,253
Botetourt	27.4	84	90	50	48	72	80	72	63	68	81	86	86	11	11,591
Craig	54.1	70	73	42	-	70	<	<	54	-	69	<	<	2	11,950
Floyd	49.4	77	81	38	29	72	<	69	52	45	56	56	69	2	11,460
Franklin	55.2	79	86	47	37	72	62	71	55	75	79	75	84	7	12,199
Montgomery	35.8	81	86	40	42	66	66	68	51	73	75	70	80	6	11,323
Roanoke City	96.3	69	78	42	31	64	62	64	55	70	73	71	81	4	13,951
Roanoke County	29.8	84	89	53	45	74	69	76	64	75	83	79	86	12	11,095
Virginia	45.0	78	82	47	35	65	65	66	55	59	72	70	74	1	12,931

Salem City Schools comparison to other school systems in the Roanoke metropolitan area.

< Group below state definition for personally identifiable results.

Division	Disadv %	All English-Reading	All Math	English SWD	English LEP	English-Reading Disadv	English-Reading Black	English-Reading Hisp.	Math SWD	Math LEP	Math Disadv	Math Black	Math Hisp.	# categories higher than Salem	FY18-19 Per Pupil Cost
<b>Salem</b>	<b>37.6</b>	<b>81</b>	<b>82</b>	<b>49</b>	<b>39</b>	<b>68</b>	<b>68</b>	<b>72</b>	<b>48</b>	<b>59</b>	<b>72</b>	<b>72</b>	<b>75</b>	<b>N/A</b>	<b>11,349</b>
Charlottesville	55.0	70	72	37	29	49	48	68	40	58	56	50	71	0	17,532
Fredericksburg	66.6	63	61	28	24	50	52	56	30	45	51	49	54	0	13,608
Hopewell	92.5	66	76	46	42	62	61	72	53	73	74	73	80	6	12,204
Winchester	67.6	67	77	36	29	58	58	56	50	64	71	60	76	3	14,091

Salem City Schools comparison to similar sized city school divisions.

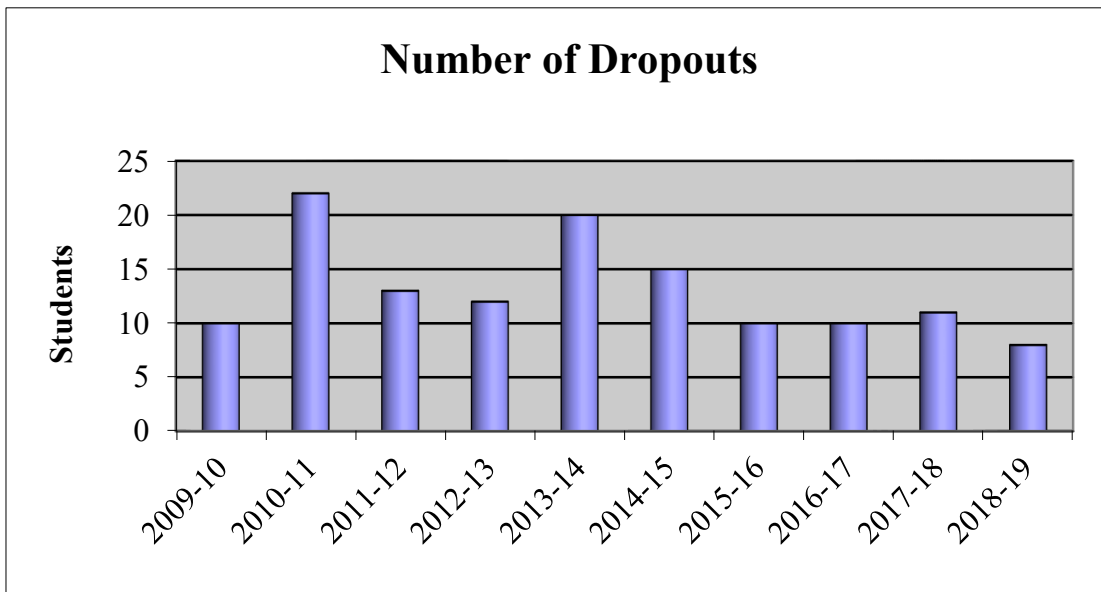
Source: Virginia Department of Education Free and Reduced Price Eligibility Report, School Report Cards and Table 15 of the Superintendent's Annual Report for Virginia for Fiscal Year 2018 representing per pupil cost data for operations (includes regular day school, school food services, summer school, and adult education but does not include facilities, debt service, and capital outlay additions).

## Salem City Schools

### Dropout Statistics

	End of Year Membership Grades 7-12	Number of Dropouts	Percent of Dropouts
2009-10	1,947	10	0.51%
2010-11	1,896	22	1.16%
2011-12	1,833	13	0.71%
2012-13	1,816	12	0.66%
2013-14	1,823	20	1.10%
2014-15	1,819	15	0.82%
2015-16	1,795	10	0.56%
2016-17	1,819	10	0.55%
2017-18	1,911	11	0.58%
2018-19	1,897	8	0.42%

Salem City Schools has consistently had one of the lowest dropout rates in the State of Virginia. This is the latest information available at time of publication.



Source: Technology Department

## Salem City Schools

### Parent/Student Surveys

#### **Annual Performance Report for Special Education**

The school district participates in an annual survey that assesses the percentage of parents with a child receiving special education services who report that schools facilitated parent involvement as a means of improving services and results for children with disabilities. Survey opportunities are available to parents both online and in hard copy and the results are used to make improvements in communications with parents of children with special needs. The latest report available from the Virginia Department of Education is dated June 1, 2017 and is available at the following web address [http://www.doe.virginia.gov/special\\_ed/reports\\_plans\\_stats/special\\_ed\\_performance/division/2016-2017/spp-app/salem.pdf](http://www.doe.virginia.gov/special_ed/reports_plans_stats/special_ed_performance/division/2016-2017/spp-app/salem.pdf)

#### **Climate Survey**

The Salem City school division participated in the 2019 Virginia Working Conditions and School Climate Surveys. The Virginia Department of Education (VDOE), in collaboration with the University of Virginia, administered these surveys in order to generate helpful information to inform local efforts to provide the working conditions necessary to recruit and retain talented teachers and staff and to enable schools and divisions to assess their progress in establishing a healthy school climate for students. To see which questions map onto a measure, please view the surveys at the VDOE webpage: <http://www.doe.virginia.gov/support/school-climate/>.

#### **Domain: Engagement**

Table 1. Lowest and Highest School-Level Measure Scores in Salem, Engagement Domain

	<b>School-Level Scores</b>	
	<b>Lowest</b>	<b>Highest</b>
a. Emotional Engagement: student sense of belonging	2.7	2.7
b. Academic Engagement: student attitude toward learning	3.1	3.1
c. Behavioral Engagement: student school attendance and participation in school activities	3.0	3.0

Table 2. Measure Scores for Salem, Region, and State Engagement Domain

	<b>Division</b>	<b>Region</b>	<b>State</b>
a. Emotional Engagement: student sense of belonging	2.7	2.8	2.8
b. Academic Engagement: student attitude toward learning	3.1	3.1	3.1
c. Behavioral Engagement: student school attendance and participation in school activities	3.0	2.9	2.9

### Domain: Relationships

Table 3. Lowest and Highest School-Level Measure Scores in Salem, Relationships Domain

	School-Level Scores	
	Lowest	Highest
a. Relationships Among Students: students care about, respect and support their peers	3.0	3.0
b. Adult Respect for Students: students feel adults at school care about, respect, and support them	3.1	3.1
c. Student Willingness to Seek Help: students feel comfortable asking for help and believe adults at school will help them	3.0	3.0
d. Social-Emotional Learning: students' understanding and management of emotions in support of positive relationships	3.2	3.2
e. Cultural and Linguistic Competence: students and adults are respectful of and responsive to a diverse student body	3.0	3.0

Table 4. Measure Scores for Salem, Region, and State, Relationship Domain

	Division	Region	State
a. Relationships Among Students: students care about, respect, and support their peers	3.0	2.9	2.9
b. Adult Respect for Students: students feel adults at school care about, respect, and support them	3.1	3.0	3.0
c. Student Willingness to Seek Help: students feel comfortable asking for help and believe adults at school will help them	3.0	2.9	2.9
d. Social-Emotional Learning: students' understanding and management of emotions in support of positive relationships	3.2	3.0	3.0
e. Cultural and Linguistic Competence: students and adults are respectful of and responsive			



### Domain: Expectations

Table 5. Lowest and Highest School-Level Measure Scores in Salem, Expectations Domain

	School-Level Scores	
	Lowest	Highest
a. Academic Expectations: adults at school set high standards for the student academic performance	3.2	3.2
b. Instructional Practices: adults at school are empowered to provide students with supports to meet academic standards	3.0	3.0
c. School Discipline Structure: expectations for student behavior are clear, fair, and consistent	2.8	2.8

### Domain: Safety

Table 6. Measure Scores for Salem, Region, and State, Expectations Domain

	Division	Region	State
a. Academic Expectations: adults at school set high standards for student academic performance	3.2	3.1	3.1
b. Instructional Practices: adults at school are empowered to provide students with supports to meet academic standards	3.0	2.9	2.9
c. School Discipline Structure: expectations for student behavior are clear, fair, and consistent	2.8	2.8	2.9

Table 7. Lowest and Highest School-Level Measure Scores in Salem, Safety Domain

	School-Level Scores	
	Lowest	Highest
a. Concerns about Safety: feeling safe while at the school	3.1	3.1
b. Prevalence of Bullying: extent to which students perceive that bullying is a problem at the school	2.5	2.5

Table 8. Measure Scores for Salem, Region, and State, Safety Domain

	Division	Region	State
a. Concerns about Safety: feeling safe while at the school	3.1	3.1	3.1
b. Prevalence of Bullying: extent to which students perceive that bullying is a problem at school	2.5	2.6	2.4

Table 9. Average Responses in Salem, Region, and State to the “Bullying Victimization” and “Victim Experience” Questions

	<b>Division</b>	<b>Region</b>	<b>State</b>
c. Bullying Victimization: reports of being the target of bullying. Response categories: Never (1), Once or Twice (2), About Once per Week (3), More than Once per Week (4)			
I have been bullied by students at school this year	1.4	1.4	1.4
I have been bullied by a teacher or another adult at school this year	1.2	1.3	1.3
I have bullied other at school this year	1.2	1.2	1.2
I have been physically bullied or threatened with physical bullying at school this year	1.2	1.2	1.2
I have been verbally bullied at school this year	1.5	1.5	1.5
I have been socially bullied at school this year	1.4	1.4	1.4
I have been cyberbullied this year	1.2	1.3	1.2
d. Victim Experiences: reports of being treated inappropriately by another student. Response categories: No (1), One Time (2), More than Once (3), Many Times (4)			
A student stole or damaged my personal property	1.3	1.3	1.3
A student physically attacked, pushed, or hit me	1.2	1.2	1.2
A student threatened to harm me	1.3	1.3	1.3
A student said mean or insulting things to me	1.8	1.8	1.8

Salem City Schools  
Number of Students Receiving Free or Reduced Lunch

School Year: 2016-2017						School Year: 2017-2018					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	169	36	205	413	50%	194	23	217	387	56%	
G W Carver Elementary	207	37	244	462	53%	197	33	230	431	53%	
South Salem Elementary	88	27	115	397	29%	135	16	151	420	36%	
West Salem Elementary	80	26	106	427	25%	117	22	139	439	32%	
<b>Total</b>	<b>544</b>	<b>126</b>	<b>670</b>	<b>1,699</b>	<b>39%</b>	<b>643</b>	<b>94</b>	<b>737</b>	<b>1,677</b>	<b>44%</b>	
Andrew Lewis Middle	242	56	298	893	33%	267	47	314	914	34%	
<b>Total</b>	<b>242</b>	<b>56</b>	<b>298</b>	<b>893</b>	<b>33%</b>	<b>267</b>	<b>47</b>	<b>314</b>	<b>914</b>	<b>34%</b>	
Salem High	225	79	304	1,188	26%	319	65	384	1,278	30%	
<b>Total</b>	<b>225</b>	<b>79</b>	<b>304</b>	<b>1,188</b>	<b>26%</b>	<b>319</b>	<b>65</b>	<b>384</b>	<b>1,278</b>	<b>30%</b>	
<b>Division Total</b>	<b>1,011</b>	<b>261</b>	<b>1,272</b>	<b>3,780</b>	<b>34%</b>	<b>1,229</b>	<b>206</b>	<b>1,435</b>	<b>3,869</b>	<b>37%</b>	

School Year: 2018-2019						School Year: 2019-2020					
	Free	Reduced	Total	Enrollment	Percent	Free	Reduced	Total	Enrollment	Percent	
East Salem Elementary	210	30	240	397	60%	203	26	229	406	56%	
G W Carver Elementary	207	32	239	426	56%	200	15	215	431	50%	
South Salem Elementary	115	18	133	420	32%	99	12	111	401	28%	
West Salem Elementary	115	20	135	426	32%	97	15	112	460	24%	
<b>Total</b>	<b>647</b>	<b>100</b>	<b>747</b>	<b>1,669</b>	<b>45%</b>	<b>599</b>	<b>68</b>	<b>667</b>	<b>1,698</b>	<b>39%</b>	
Andrew Lewis Middle	300	56	356	942	38%	289	36	325	916	35%	
<b>Total</b>	<b>300</b>	<b>56</b>	<b>356</b>	<b>942</b>	<b>38%</b>	<b>289</b>	<b>36</b>	<b>325</b>	<b>916</b>	<b>35%</b>	
Salem High	346	82	428	1,281	33%	289	42	331	1,258	26%	
<b>Total</b>	<b>346</b>	<b>82</b>	<b>428</b>	<b>1,281</b>	<b>33%</b>	<b>289</b>	<b>42</b>	<b>331</b>	<b>1,258</b>	<b>26%</b>	
<b>Division Total</b>	<b>1,293</b>	<b>238</b>	<b>1,531</b>	<b>3,892</b>	<b>39%</b>	<b>1,177</b>	<b>146</b>	<b>1,323</b>	<b>3,872</b>	<b>34%</b>	

This chart shows the number of Salem City School students receiving free or reduced lunch.

Source: Eligibility Count and Principal's Monthly Report

## Salem City Schools

### Teacher Base Salaries

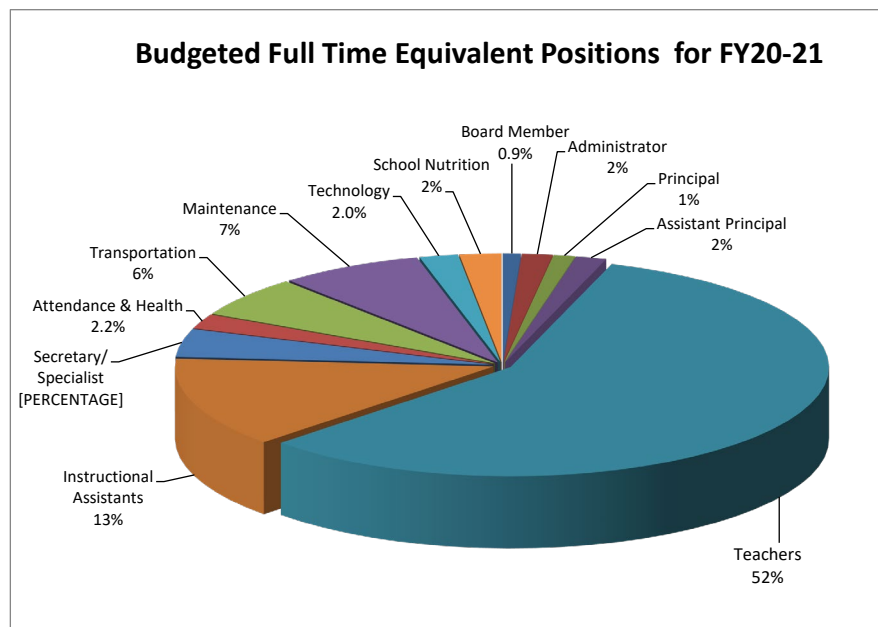
Year	Bachelor Degree		Masters Degree		Doctorate Degree	
	Minimum	Maximum	Minimum	Maximum	Minimum	Maximum
2011-12	40,796	57,771	44,236	61,211	45,896	62,871
2012-13	41,000	60,482	44,647	64,129	46,406	65,888
2013-14*	41,000	59,736	44,647	63,383	46,406	65,142
2014-15	42,000	60,179	45,720	63,899	47,514	65,693
2015-16	42,000	60,328	45,776	64,104	47,597	65,925
2016-17	42,000	61,710	45,776	66,035	47,597	68,122
2017-18	42,000	63,469	45,776	68,494	47,597	70,919
2018-19	42,000	64,516	45,776	69,958	47,597	72,584
2019-20	42,714	65,613	46,554	71,182	48,406	73,818
2020-21*	42,119	64,697	45,905	70,155	47,732	72,788

\* Salaries were frozen in response to economic conditions. Minimum salaries for 20-21 were reduced to avoid compression. Steps on the scale will equal years of experience without two steps having the same pay.

Source: Human Resources

Salem City Schools  
Full Time Equivalent (FTE) Positions

Positions	2011-12 FTE's	2012-13 FTE's	2013-14 FTE's	2014-15 FTE's	2015-16 FTE's	2016-17 FTE's	2017-18 FTE's	2018-19 FTE's	2019-20 Budgeted	2020-21 Budgeted
Board Member	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Administrator	8.0	9.8	9.7	10.3	9.5	9.7	8.5	9.1	8.5	8.5
Principal	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Assistant Principal	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.5	8.5	8.5
Teachers	308.0	315.1	309.6	307.1	302.1	300.5	303.5	306.6	309.8	312.8
Instructional Assistants	75.0	51.5	49.7	54.3	65.1	71.7	72.1	71.6	72.6	72.6
Secretary/Specialist	21.7	23.8	25.2	21.8	21.4	21.7	21.6	22.8	22.6	22.6
Attendance & Health	14.0	10.3	10.6	10.6	10.5	10.4	10.5	10.3	10.5	12.0
Transportation	31.1	31.5	31.4	27.1	26.2	27.5	30.4	30.0	30.8	32.8
Maintenance	41.5	41.0	39.3	38.5	37.3	37.6	37.3	38.0	37.6	39.6
Technology	11.0	9.0	8.8	10.0	9.7	9.8	10.8	10.8	10.7	10.7
School Nutrition	29.1	28.1	28.8	(1) 27.0	20.0	20.0	14.6	10.8	11.6	11.6
Totals	559.3	540.0	533.1	526.8	521.8	528.8	529.2	530.5	534.2	542.7



For FY21, a total of 3 teaching positions were added due to needed services. One teacher at Salem High School for Cosmetology and a Coordinator for EL and Pre-School. A 7th grade Math teacher was added at Andrew Lewis Middle. A Clerk of Works position was added for the Salem High School renovation project. Two custodians were added at Andrew Lewis Middle School and West Salem Elementary. One full-time nurse and one part-time nurse were added. Two bus drivers were also added in Transportation.

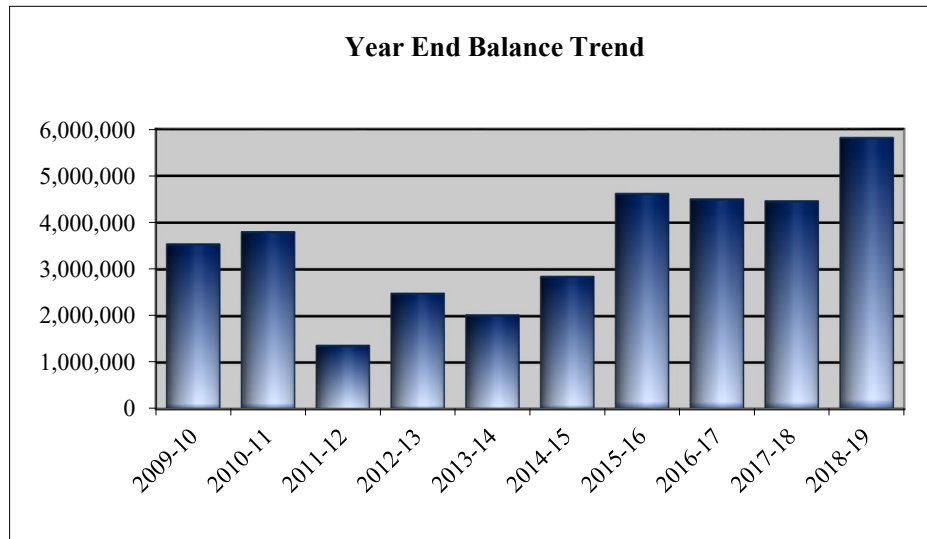
(1) School Nutrition program outsourced. Employees replaced due to attrition are employees of Aramark.

Source: Business Office and Annual School Report

## Salem City Schools

### Fund Balance

Year	General Fund Budget	Fund Balance *	Fund Balance as a % of Budget
2009-10	42,607,004	3,532,889	8.29%
2010-11	40,401,098	3,794,607	9.39%
2011-12	41,396,614	1,361,283	3.29%
2012-13	42,427,360	2,479,205	5.84%
2013-14	41,092,046	2,016,870	4.91%
2014-15	41,810,231	2,839,998	6.79%
2015-16	42,287,112	4,610,189	10.90%
2016-17	42,101,990	4,493,379	10.67%
2017-18	42,643,951	4,452,745	10.44%
2018-19	42,643,951	5,805,954	13.61%



\* Fund balance includes General Funds and Grant Funds

Source: City of Salem Finance Department

## Salem City Schools

### Composite Index of Local Ability to Pay

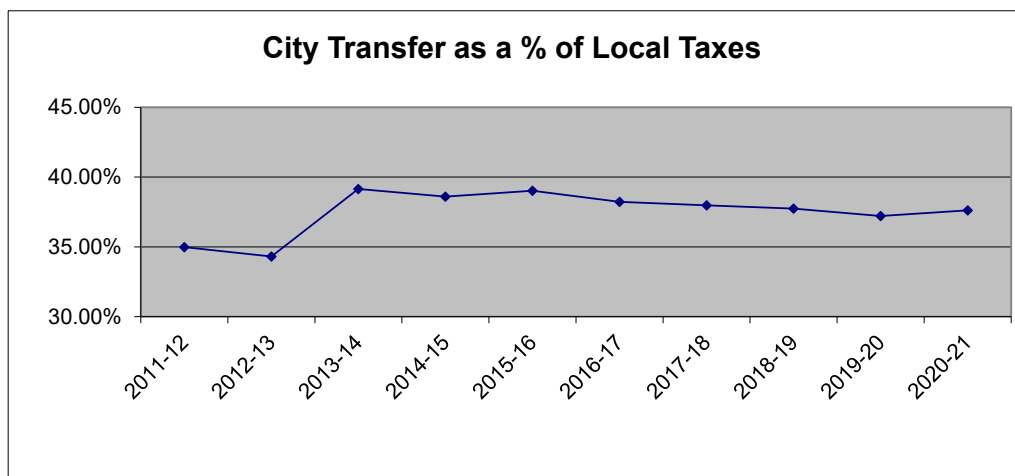
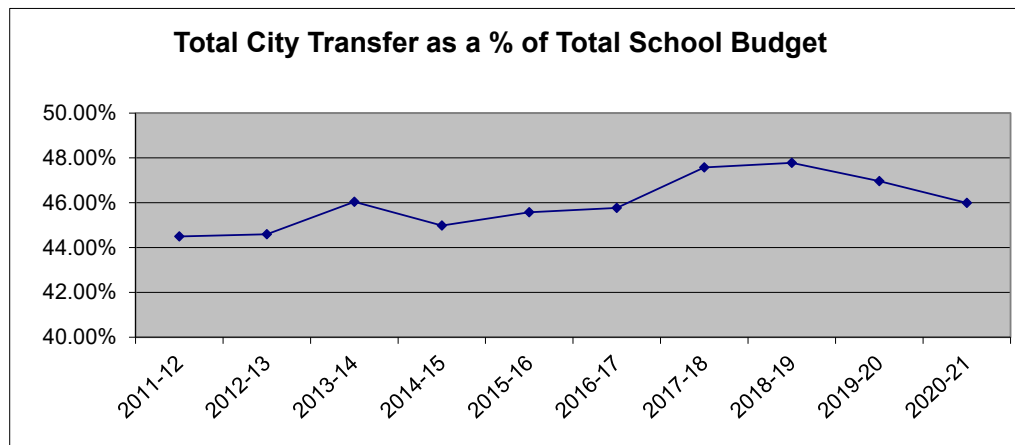
Year	<b>Salem</b>	Bedford County	Botetourt County	Craig County	Floyd County	Franklin County	Montgomery County	Roanoke City	Roanoke County
2012-14	0.3628	0.4268	0.3710	0.3163	0.3440	0.4181	0.4053	0.3728	0.3657
2014-16	0.3695	0.3132	0.3720	0.3157	0.3470	0.4138	0.3866	0.3592	0.3704
2016-18	0.3704	0.3132	0.3766	0.3026	0.3402	0.3948	0.3832	0.3443	0.3587
2018-20	0.3715	0.3132	0.3856	0.3235	0.3337	0.3954	0.3920	0.3416	0.3620
2020-22	0.3641	0.3132	0.3975	0.3336	0.3418	0.3953	0.3979	0.3284	0.3660

The Composite Index of Local Ability to Pay determines a school division's ability to pay education costs fundamental to the commonwealth's Standards of Quality (SOQ).

Source: Virginia Department of Education, November 2019

## Salem City Schools Local Appropriation

Year	Budgeted Local Appropriation*	Increase (Decrease)	% Increase	Total Budget	% of Budget	Budgeted Local Tax Revenue	% of Local Revenue
2008-09	\$ 18,420,000	\$ 425,000	2.36%	\$ 43,067,148	42.77%	\$ 52,429,931	35.13%
2009-10	18,420,000	-	0.00%	42,607,004	43.23%	51,651,964	35.66%
2010-11	18,420,000	-	0.00%	40,401,098	45.59%	51,695,400	35.63%
2011-12	18,420,000	-	0.00%	41,396,614	44.50%	52,665,500	34.98%
2012-13	18,919,494	499,494	2.71%	42,427,360	44.59%	55,142,765	34.31%
2013-14	18,919,494	-	0.00%	41,092,046	46.04%	48,324,587	39.15%
2014-15	18,805,881	(113,613)	(0.60%)	41,810,231	44.98%	48,722,300	38.60%
2015-16	19,270,796	464,915	2.47%	42,287,112	45.57%	49,386,800	39.02%
2016-17	19,270,796	-	0.00%	42,101,990	45.77%	50,421,309	38.22%
2017-18	19,633,236	362,440	1.88%	41,263,304	47.58%	51,702,447	37.97%
2018-19	20,375,621	742,385	3.78%	42,643,951	47.78%	53,992,065	37.74%
2019-20	20,455,621	80,000	0.39%	43,554,396	46.97%	54,969,638	37.21%
2020-21	20,455,621	-	0.00%	44,471,618	46.00%	54,380,443	37.62%



\* Debt Service not shown

Source: Local tax revenue from City of Salem Annual Budget and Comprehensive Annual Financial Report.



## Salem City Schools

### Required Local Match

Year	General Fund Budget	Estimated Local Match	Budgeted Local Funding	% in Excess of Match
2011-12	40,401,098	7,011,543	20,357,396	290%
2012-13	41,396,614	7,657,583	21,030,951	275%
2013-14	42,427,360	7,627,755	21,589,892	283%
2014-15	41,810,231	8,350,781	21,478,808	257%
2015-16	42,287,112	8,240,909	21,729,620	264%
2016-17	42,101,990	8,233,579	21,393,998	260%
2017-18	41,263,304	8,317,911	19,633,236	236%
2018-19	42,643,951	8,862,641	20,375,621	230%
2019-20	43,554,396	8,829,941	20,445,621	232%
2020-21	44,471,618	9,576,691	20,445,621	213%

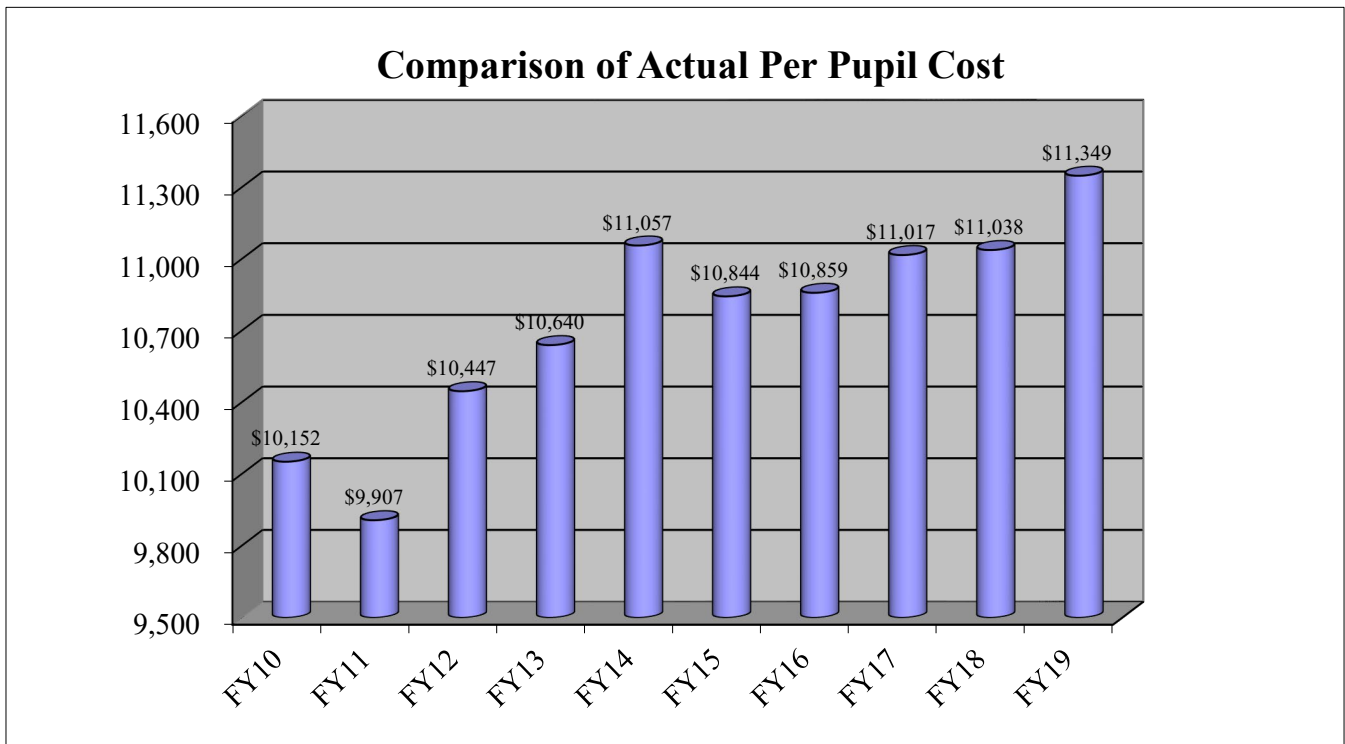
The school division is required to satisfy required local effort to receive state funding for education. The above amounts represent the estimated required local match included in the General Assembly adopted budgets for the past ten years. This table is compiled using available data.

Source: Business Office

## Salem City Schools

### Actual Per Pupil Cost

Year	End of Year ADM	Per Pupil Cost				Total
		Local	State Aid	Sales Tax	Federal Aid	
2009-10	3,928	4,598	3,589	796	1,169	10,152
2010-11	3,889	4,919	3,404	835	749	9,907
2011-12	3,898	5,066	3,712	861	808	10,447
2012-13	3,844	5,250	3,850	855	685	10,640
2013-14	3,832	5,171	4,330	895	661	11,057
2014-15	3,845	5,117	4,151	938	638	10,844
2015-16	3,783	5,079	4,179	985	615	10,859
2016-17	3,852	5,190	4,213	974	640	11,017
2017-18	3,945	5,054	4,432	915	638	11,038
2018-19	3,941	5,103	4,583	983	680	11,349



Source: Table 15 of the Superintendent's Annual Report for Virginia.

Figures include regular day school, food services, summer school, adult education and other educational programs but do not include facilities, debt service, and capital outlay. Amounts include General Fund, Grant Fund and Cafeteria Fund

City of Salem, Virginia  
Outstanding Debt Issuances Funded by Local Government

School Debt Outstanding	Balance 7/1/2019	Issuances	Principal Payment	Balance 6/30/2020
2011 Union First Market Refunding Bonds (1)	3,493,836	-	(728,678)	2,765,158
2012A Public Improvement Bonds (2)	6,681,500	-	(477,250)	6,204,250
2013 Public Improvement Bonds (3)	4,114,750	-	(275,575)	3,839,175
2020 Public Improvement Bonds (4)	-	23,960,000	-	23,960,000
Total Outstanding Debt	<u>\$ 14,290,086</u>	<u>\$ 23,960,000</u>	<u>\$ (1,481,503)</u>	<u>\$ 36,768,583</u>

These debt issues are borrowed by the City of Salem (governing body) and are shown here as additional information only. The School Division is not obligated for repayment of these debt issues.

Notes:

- (1) Andrew Lewis Middle School; Payoff in FY2024
- (2) South Salem Elementary; Payoff in FY2033
- (3) South Salem Elementary; Payoff in FY2034
- (4) Salem High School; Payoff in FY2040

Source: Salem City Finance Department

# City of Salem, Virginia

## Assessed Value and Actual Value of Taxable Property

Year	Real Estate		Personal Property		Machinery and Tools		Public Service Corporation		Mobile Homes		Total Taxable	
	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Direct Tax Rate	Assessed Value	Tax Rate
2009-10	\$ 1,940,941,700	1.18	\$ 262,153,501	3.20	\$ 79,120,695	3.20	\$ 36,874,789	1.18	\$ 1,543,032	1.18	\$ 2,320,633,717	1.48
2010-11	1,973,655,843	1.18	265,450,351	3.20	80,706,659	3.20	37,993,502	1.18	1,460,966	1.18	2,359,267,321	1.48
2011-12	1,977,986,400	1.18	267,877,285	3.20	90,287,324	3.20	37,468,284	1.18	1,668,743	1.18	2,375,288,036	1.48
2012-13	1,997,447,800	1.18	267,755,307	3.20	84,169,172	3.20	42,281,759	1.18	1,431,949	1.18	2,393,085,987	1.47
2013-14	2,003,007,334	1.18	276,846,201	3.20	91,226,535	3.20	41,408,575	1.18	1,249,050	1.18	2,410,213,827	1.49
2014-15	2,012,050,247	1.18	282,311,121	3.20	91,977,805	3.20	40,513,445	1.18	1,195,515	1.18	2,428,048,133	1.50
2015-16	2,022,951,024	1.18	295,173,346	3.25	91,322,128	3.20	41,308,358	1.18	1,059,063	1.18	2,451,813,919	1.50
2016-17	2,054,446,049	1.18	312,495,313	3.25	89,186,639	3.20	44,507,648	1.18	984,368	1.18	2,501,620,017	1.51
2017-18	2,092,863,676	1.18	306,890,700	3.25	97,999,444	3.20	51,247,569	1.18	816,174	1.18	2,549,817,563	1.50
2018-19	2,144,567,539	1.18	310,426,127	3.25	91,646,255	3.20	53,418,469	1.18	749,392	1.18	2,600,807,782	1.51

Note:

Tax rates are per \$100 of assessed value

Source: City of Salem Finance Department

City of Salem, Virginia  
Property Tax Levies and Collections

Calendar Year Ended December 31,	Taxes Levied For the Calendar Year	Collected within the Calendar Year of the Levy		Supplemental Assessments & Exonerations Levied in Subsequent Years	Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy			Amount	Percentage of Levy
2010	\$ 31,627,310	\$ 30,440,194	96.25%	\$ 309,847	\$ 1,448,769	\$ 31,886,285	99.84%
2011	32,104,079	30,836,144	96.05%	105,503	1,290,264	32,126,408	99.72%
2012	32,672,916	31,351,991	95.96%	32,561	1,324,039	32,676,030	99.88%
2013	32,537,416	30,854,728	94.83%	64,769	1,683,645	32,538,373	99.76%
2014	32,905,743	31,229,276	94.91%	(83,736)	1,545,511	32,774,787	99.75%
2015	33,407,499	31,903,905	95.50%	(62,546)	1,319,941	33,223,846	99.92%
2016	33,896,364	32,608,317	96.20%	(18,063)	1,194,260	33,802,577	99.47%
2017	35,253,119	34,012,836	96.48%	(80,229)	1,043,320	35,056,156	99.07%
2018	35,837,963	34,375,408	95.92%	4,215	1,218,364	35,593,772	95.92%
2019	36,274,839	35,191,478	97.01%	-	-	35,191,478	97.01%

Source: City of Salem Finance Department

## City of Salem, Virginia

### Demographic Data

A. Date founded	1802	G. Education	
First charter adopted	1806	Number of elementary schools	4
B. Form of government	Council-Manager	Number of middle schools	1
C. Area	14.4	Number of high schools	1
D. Population	25,643	Average Daily Membership	3,810
Per capita income	\$49,860	H. Parks and Recreation	
City bond rating	AA+	Number of parks/athletic fields	15
E. Fire and Rescue protection		Total park acreage	495
Number of fire/rescue stations	3	Number of community/rec center	1
Emergence Responses - fire	4,095	Number of dog parks	1
F. Police protection		Number of golf courses	1
Number of stations	1	I. Libraries	
Calls for service	36,246	Number of sites	1
Accidents	1,079	Patrons visits	152,091
DUI Arrests	109	Total circulation	194,000
		J. Unemployment Rate	2.9%

Source: City of Salem Finance Department



**AAL** – Actuarial Accrued Liability

**ABE** – Adult Basic Education

**ACT** – American College Test

**ADM** – Average Daily Membership

**Adopted Budget** – The budget approved by the School Board and enacted by the Salem City Council via a budget appropriation ordinance.

**AED** – Automated External Defibrillator

**AIIMS** – Alternative Instructional Individualized Methods for Success

**ALMS** – Andrew Lewis Middle School

**AP** – Advanced Placement.

**Appropriation** – The legal authorization granted by a legislative body to make expenditures and to incur obligations for a specific purpose. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**Appropriation Ordinance** – The official enactment by the Salem City Council establishing the legal authority for the Schools to obligate and expend resources.

**ARC** – Annual Required Contributions

**ASBO** – Association of School Business Officials

**Assessed Value** – The value placed on property for tax purposes and used as a basis for division of the tax burden.

**Average Daily Membership (ADM)** - The average daily enrollment between the first day of school and March 31 of each year. ADM is used by the Virginia Department of Education to allocate state funding for education to each school division.

**BD** – Behavior Disorder

**Bond** – A written promise, generally under seal, to pay a specific sum of money at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.

**Budget** – A financial plan for a given period, usually a fiscal year containing an estimate of proposed expenditures and a proposed means of financing them.

**Budget Calendar** – A schedule of activities, responsibilities, and deadlines related to budget development and adoption.

**Budgetary Control** – The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**CAFR** – Comprehensive Annual Financial Report

**Capital Assets** – School assets of significant value and having a useful life of several years.

**Capital Projects** – Funds used to purchase or construct capital assets, which typically encompass the purchase of land or the construction/renovation of a building.

**Category, Administration/Attendance and Health** – Activities concerned with establishing and administering policy for the school division including Board Services, Executive Services, Human Resources, Fiscal Services, and Health Services.

**Category, Instruction** – Programs and services dealing directly with the interaction between teachers and students as well as the activities associated with curriculum development and instructional staff training.

**Category, Operations and Maintenance** – Activities concerned with keeping buildings open, comfortable, and safe for use, including heating, lighting, ventilation, repair of facilities, and replacement of facility equipment.

**Category, Pupil Transportation** – Activities associated with transporting students to and from school and on other trips related to student activities.

**Chart of Accounts** – A list of all accounts in an accounting system

**CIP** – Capital Improvement Program

**Contingency Reserve** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**COVID-19** – Coronavirus Disease 2019

**CPR** – Cardiopulmonary Resuscitation

**CTE** – Career and Technical Education

**Debt** – An obligation resulting from the borrowing of money.

**Debt Service** – Payment of interest and repayment of principal on School debt incurred to fund capital projects.

**Depreciation** – Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

**DMAS** – Department of Medical Assistance Services



**ED** – Emotional Disturbance

**EL** – English Learners

**EMH** – Educable Mentally Handicapped

**Encumbrances** – Obligations in the form of purchase orders, contracts, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**E-rate** – Federal program sponsored by the Federal Communications Commission (FCC) to provide discounts to school divisions for telecommunication services.

**ESC** – Eastern States Consortium

**ESEA** – Elementary and Secondary Education

**ESL** – English as a Second Language

**ESSA** – Every Student Succeeds Act

**Expenditure** – The cost of goods received or services rendered whether payment for such goods and services has been made or not.

**Expenditures Per Pupil** – Expenditures for a given period divided by the total number of pupils.

**FICA** – Federal Insurance Contribution Act

**Fiscal Year** – A twelve-month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operation. Local school divisions in the Commonwealth of Virginia have fiscal years that begin July 1 and end June 30.

**Full Time Equivalent (FTE)** – A full-time equivalent position equals 10 months for teaching employees and other instructional support employees (bus drivers, instructional assistants, school nutrition employees) and 12 months for administrative and classified employees. For example, a teacher working half days would equate to a .5 FTE.

**Fund** – An independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations.

**Fund Balance** – The excess of assets of a fund over its liabilities and reserves.

**FY** – Fiscal Year

**GASB** – Government Accounting Standards Board

**GED** – General Education Development

**General Fund** – A type of government fund used to account for revenues and expenditures for regular day-to-day operations of the school division. The primary sources of revenue for this fund are local taxes and state aid for education.

**Generally Accepted Accounting Principles (GAAP)** – The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

**Grant** – A contribution by one organization to another for a specific purpose. The Schools receive several grants from federal and state agencies.

**HR** - Human Resources

**HVAC** – Heating, Ventilation, Air Conditioning

**IB** – International Baccalaureate

**ID** – Intellectual Disability

**IDEA** – Individuals with Disabilities Act

**ILO** – Intended Learning Outcomes

**ISAEF** – Individual Student Alternative Education Plan

**IT** – Information Technology

**ITRT** – Information Technology Resource Teacher

**LCI** – Local Composite Index

**LD** – Learning Disabled

**LEP** – Limited English Proficient

**Line Item Budget** – A budget listing the specific objects regarding expenditures for personnel, goods, and services that the Schools intend to purchase during the fiscal year.

**MAP®** – Measures of Academic Progress®

**Mission Statement** – Declaration of purpose for a school or department.

**Modified Accrual Basis of Accounting** – The basis of accounting that is followed by Governmental Funds and Agency Funds. Under this method of accounting, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest and principal on long-term debt which recorded when due, are recorded when the fund liability is incurred, if measurable.

**NBC** – National Board Certified

**NCLB** – No Child Left Behind Act of 2001 was signed by President George W. Bush on January 8, 2002.

**Object of Expenditure** – Expenditure classifications based upon the types of goods purchased or services obtained, including personal services, employee benefits, purchased services, other charges, materials/supplies, equipment, and transfers.

**OPEB** – Other Postemployment Benefits

**OSHA** – Occupational Safety and Health Administration

**OT** – Overtime

**PALS** – Phonological Awareness Literacy Screening

**PD** – Professional Development

**PEP** – Physical Education Program

**Performance Measurement** – Commonly used term for service efforts and accomplishments reporting.

**PSAT** – Preliminary SAT Test

**Revenue** – A term used to represent income to a specific fund.

**REWIP** – Retirement: Extended Work Incentive Program

**Salem City School Board** – An appointed body created according to state law and vested with the responsibility for elementary and secondary public education in Salem, Virginia.

**SAT** – Scholastic Aptitude Test

**SHS** – Salem High School

**SOQ** – Standards of Quality

**Standards of Learning (SOL)** – State-mandated testing that occurs in the Spring. Verified credits for graduation are based on the achievement by the student of a passing score.

**State Standards of Accreditation** – The standards for the accreditation of public schools in Virginia are designed to ensure that an effective educational program is established and maintained in Virginia's public schools. The Code of Virginia requires the Virginia Board of Education to promulgate regulations establishing standards of accreditation of public elementary and secondary schools. A school can be assigned one of the following ratings: (1) Fully accredited, (2) Accredited with Warning, or (3) Conditionally Accredited.

**SWD** – Students with Disabilities

**SY** – School Year

**Transfers (To/From)** – Budget line items used to reflect transfers into one fund from another fund

**Title I** – Title I of the Elementary and Secondary Education Act/No child Left Behind provides flexible funding that may be used to provide additional instructional staff, professional development, extended time programs, and other strategies for raising student achievement in high poverty schools.

**Title II** – Title II of the Elementary and Secondary Education Act/No Child Left Behind aims to improve student achievement through the use of technology in elementary and secondary schools. It is also designed to assist every student in becoming technologically literate by the end of 8<sup>th</sup> grade and to encourage the effective integration of technology resources and systems with teacher training and professional development.

**Title III** – Title III of Elementary and Secondary Education Act/No Child Left Behind provides language instruction assistance for limited English proficient and immigrant students so they may meet the state Standards of Learning required of all students.

**Title VI-B** – Consists of federal funds for special education. Funding is calculated on the total number of special education students ages 2-21 and supports staff actively involved in the referral, eligibility, placement and service delivery for special education students.

**UAAL** – Unfunded Accrued Actuarial Liability

**VDOE** – Virginia Department of Education

**VHSL** – Virginia High School League

**VIP** – Virginia Index of Performance

**VPI** – Virginia Preschool Initiative

**VPSA** – Virginia Public School Authority

**VRS** – Virginia Retirement System

**VWCC** – Virginia Western Community College

**W!SE** – Founded in 1998 with a mission to improve the lives of young people through programs that develop financial literacy and readiness for college and the workforce.

**YMCA** – Young Men’s Christian Association



**THIS PAGE INTENTIONALLY BLANK**



# Compensation Plan

# Back of Tab

SALEM CITY SCHOOLS

COMPENSATION PLAN – SALARY SCALES

FOR

2020 – 2021

Assignment to the salary scale is based on experience, job classification, duration of contracted service period, and educational level in accordance with policies of the School Board.





## SALEM CITY SCHOOLS 2020 - 2021 TEACHER SALARY SCALE

**ANNUAL - 200 days; 7 hours, 20 minutes (7.33 hrs)**

Years of Experience	Bachelors	Bachelors +12 hours	Bachelors +24 hours	Masters	Masters +12 hours	Masters +24 hours	Doctorate
0	\$42,119	\$42,621	\$43,122	\$45,905	\$46,407	\$46,908	\$47,732
1	42,714	43,223	43,731	46,554	47,063	47,571	48,406
2	43,355	43,871	44,387	47,213	47,729	48,244	49,092
3	43,968	44,492	45,015	47,881	48,404	48,927	49,786
4	44,590	45,121	45,652	48,559	49,089	49,619	50,490
5	45,533	46,042	46,551	49,374	49,884	50,388	51,227
6	46,178	46,694	47,210	50,073	50,590	51,101	51,952
7	46,831	47,354	47,878	50,782	51,306	51,824	52,688
8	47,494	48,024	48,556	51,500	52,032	52,558	53,433
9	48,166	48,703	49,242	52,229	52,768	53,302	54,189
10	48,848	49,393	49,940	52,967	53,515	54,056	54,956
11	49,538	50,091	50,646	53,717	54,272	54,820	55,734
12	50,240	50,800	51,363	54,478	55,040	55,596	56,522
13	50,951	51,519	52,090	55,249	55,819	56,383	57,322
14	51,672	52,248	52,826	56,030	56,608	57,181	58,133
15	52,403	52,988	53,574	56,823	57,410	57,990	58,955
16	53,144	53,737	54,332	57,627	58,222	58,810	59,789
17	53,896	54,498	55,101	58,442	59,046	59,643	60,636
18	54,659	55,269	55,880	59,270	59,881	60,487	61,494
19	55,432	56,051	56,671	60,108	60,728	61,342	62,363
20	56,217	56,844	57,473	60,958	61,587	62,211	63,246
21	57,012	57,649	58,286	61,821	62,459	63,091	64,141
22	57,818	58,464	59,111	62,696	63,343	63,984	65,048
23	58,637	59,291	59,948	63,583	64,240	64,889	65,970
24	59,466	60,130	60,796	64,483	65,148	65,807	66,902
25	60,308	60,981	61,656	65,395	66,070	66,739	67,849
26	61,161	61,844	62,528	66,321	67,005	67,682	68,809
27	62,027	62,719	63,413	67,259	67,953	68,640	69,783
28	62,905	63,606	64,311	68,210	68,915	69,612	70,771
29	63,794	64,506	65,220	69,175	69,890	70,596	71,772
30+	64,697	65,420	66,144	70,155	70,879	71,596	72,788

Salary Supplements	
CTE T&I Masters Certifications: Base Salary + \$4,000	
Speech-Language Pathologist: Base Salary + \$5,000	

Pay for Substitutes	
Currently licensed	\$110
Lapsed or no license	\$100
Long-term rate, 21 <sup>st</sup> consecutive day	\$205

Employee Benefits
Group health insurance available; employer contribution varies by plan
Group dental insurance available; employer contribution varies by plan
VRS group life insurance paid
Optional group life insurance available
One day of sick leave per month of contract
Three days of personal leave annually
Sick leave bank available after 1 year of service for VRS Plan 1 and 2 members
Employee Assistance Program
VRS Hybrid Disability if applicable
Flexible Benefits Plan
*All fringe benefits are based on current School Board policies and are subject to amendment



**Salem City Schools**  
**Pay Schedule for Extra-Curricular Activities**  
**2020 - 2021**

Base Factor =	\$42,714	Experience Factor =	\$100
------------------	----------	------------------------	-------

Years Experience	Percentage Factors											
	21%	14%	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%
0	\$8,970	\$5,980	\$4,272	\$3,845	\$3,418	\$2,990	\$2,563	\$2,136	\$1,709	\$1,282	\$855	\$428
1	\$8,991	\$5,994	\$4,282	\$3,854	\$3,426	\$2,997	\$2,569	\$2,141	\$1,713	\$1,285	\$857	\$429
2	\$9,012	\$6,008	\$4,292	\$3,863	\$3,434	\$3,004	\$2,575	\$2,146	\$1,717	\$1,288	\$859	\$430
3	\$9,033	\$6,022	\$4,302	\$3,872	\$3,442	\$3,011	\$2,581	\$2,151	\$1,721	\$1,291	\$861	\$431
4	\$9,054	\$6,036	\$4,312	\$3,881	\$3,450	\$3,018	\$2,587	\$2,156	\$1,725	\$1,294	\$863	\$432
5	\$9,075	\$6,050	\$4,322	\$3,890	\$3,458	\$3,025	\$2,593	\$2,161	\$1,729	\$1,297	\$865	\$433
6	\$9,096	\$6,064	\$4,332	\$3,899	\$3,466	\$3,032	\$2,599	\$2,166	\$1,733	\$1,300	\$867	\$434
7	\$9,117	\$6,078	\$4,342	\$3,908	\$3,474	\$3,039	\$2,605	\$2,171	\$1,737	\$1,303	\$869	\$435
8	\$9,138	\$6,092	\$4,352	\$3,917	\$3,482	\$3,046	\$2,611	\$2,176	\$1,741	\$1,306	\$871	\$436
9	\$9,159	\$6,106	\$4,362	\$3,926	\$3,490	\$3,053	\$2,617	\$2,181	\$1,745	\$1,309	\$873	\$437
10	\$9,180	\$6,120	\$4,372	\$3,935	\$3,498	\$3,060	\$2,623	\$2,186	\$1,749	\$1,312	\$875	\$438
11	\$9,201	\$6,134	\$4,382	\$3,944	\$3,506	\$3,067	\$2,629	\$2,191	\$1,753	\$1,315	\$877	\$439
12	\$9,222	\$6,148	\$4,392	\$3,953	\$3,514	\$3,074	\$2,635	\$2,196	\$1,757	\$1,318	\$879	\$440
13	\$9,243	\$6,162	\$4,402	\$3,962	\$3,522	\$3,081	\$2,641	\$2,201	\$1,761	\$1,321	\$881	\$441
14	\$9,264	\$6,176	\$4,412	\$3,971	\$3,530	\$3,088	\$2,647	\$2,206	\$1,765	\$1,324	\$883	\$442
15	\$9,285	\$6,190	\$4,422	\$3,980	\$3,538	\$3,095	\$2,653	\$2,211	\$1,769	\$1,327	\$885	\$443
16	\$9,306	\$6,204	\$4,432	\$3,989	\$3,546	\$3,102	\$2,659	\$2,216	\$1,773	\$1,330	\$887	\$444
17	\$9,327	\$6,218	\$4,442	\$3,998	\$3,554	\$3,109	\$2,665	\$2,221	\$1,777	\$1,333	\$889	\$445
18	\$9,348	\$6,232	\$4,452	\$4,007	\$3,562	\$3,116	\$2,671	\$2,226	\$1,781	\$1,336	\$891	\$446
19	\$9,369	\$6,246	\$4,462	\$4,016	\$3,570	\$3,123	\$2,677	\$2,231	\$1,785	\$1,339	\$893	\$447
20	\$9,390	\$6,260	\$4,472	\$4,025	\$3,578	\$3,130	\$2,683	\$2,236	\$1,789	\$1,342	\$895	\$448
21	\$9,411	\$6,274	\$4,482	\$4,034	\$3,586	\$3,137	\$2,689	\$2,241	\$1,793	\$1,345	\$897	\$449
22	\$9,432	\$6,288	\$4,492	\$4,043	\$3,594	\$3,144	\$2,695	\$2,246	\$1,797	\$1,348	\$899	\$450
23	\$9,453	\$6,302	\$4,502	\$4,052	\$3,602	\$3,151	\$2,701	\$2,251	\$1,801	\$1,351	\$901	\$451
24	\$9,474	\$6,316	\$4,512	\$4,061	\$3,610	\$3,158	\$2,707	\$2,256	\$1,805	\$1,354	\$903	\$452
25	\$9,495	\$6,330	\$4,522	\$4,070	\$3,618	\$3,165	\$2,713	\$2,261	\$1,809	\$1,357	\$905	\$453
26	\$9,516	\$6,344	\$4,532	\$4,079	\$3,626	\$3,172	\$2,719	\$2,266	\$1,813	\$1,360	\$907	\$454
27	\$9,537	\$6,358	\$4,542	\$4,088	\$3,634	\$3,179	\$2,725	\$2,271	\$1,817	\$1,363	\$909	\$455
28	\$9,558	\$6,372	\$4,552	\$4,097	\$3,642	\$3,186	\$2,731	\$2,276	\$1,821	\$1,366	\$911	\$456
29	\$9,579	\$6,386	\$4,562	\$4,106	\$3,650	\$3,193	\$2,737	\$2,281	\$1,825	\$1,369	\$913	\$457
30	\$9,600	\$6,400	\$4,572	\$4,115	\$3,658	\$3,200	\$2,743	\$2,286	\$1,829	\$1,372	\$915	\$458

	Salem High School	Andrew Lewis Middle School
21%	Athletic Trainer	
14%	Band Director	
9%	Head Marching Instructor	
8%	Weight Room Coach                      Yearbook Sponsor	
7%	Web Page Master	Band Director
6%	Newspaper Sponsor	
5%	Choir Director Color Guard Instructor	Newspaper Sponsor Yearbook Sponsor
4%	Literary Magazine Sponsor SCA Sponsor Hospitality Supplement Robotics Team Sponsor	11th Grade Class Sponsor 12th Grade Class Sponsor Marching Instructor Choir Director SCA Sponsor
3%	Assistant Color Guard Instructor School Productions Instructor Robotics Team Sponsor Assistant	Robotics Team Sponsor
2%	9th Grade Class Sponsor 10th Grade Class Sponsor Drumline Instructor Spirit Club Sponsor	Math Counts Sponsor
1%	Assistant Marching Instructor Front Ensemble Instructor Band Camp Staff	



**Salem City Schools**  
**Pay Percentage Factors for VHSL Activities**  
**2020 - 2021**

Base Factor: \$42,714

**Length of Season (0.2% x Number of Weeks)**

	SHS	ALMS
Baseball	16	11
Basketball	18	13
Cheerleading	29	20
Cross Country	11	N/A
Debate	20	N/A
Football	16	7
Forensics	15	N/A
Golf	10	N/A
Indoor Track	16	N/A
Lacrosse	16	N/A
Scholastic Bowl	13	N/A
Soccer	16	12
Softball	16	11
Swimming	14	N/A
Tennis	16	N/A
Theatre Festival	13	N/A
Track & Field	15	11
Volleyball	12	8
Wrestling	15	13

**Number of Participants**

Tier 1	Tier 2	Tier 3	Tier 4
0.50%	0.75%	1.00%	1.25%

Cross Country	Baseball	Football - ALMS	Football - SHS
Debate	Basketball	Soccer	
Golf	Cheerleading	Track & Field	
Scholastic Bowl	Forensics	Volleyball - SHS	
Tennis	Indoor Track		
Theatre Festival	Lacrosse		
	Softball		
	Swimming		
	Volleyball - ALMS		
	Wrestling		

**Summer Adjustment**

4.00%	8.00%
SHS Basketball Head Coaches	SHS Football Asst Coaches
ALMS Cheerleading Head & Asst. Coaches	SHS Cheerleading Head & Asst. Coaches
SHS Cross Country Head Coaches	ALMS Football Head & Asst. Coaches
ALMS Volleyball Head and Asst. Coaches #	ALMS Volleyball Head & Asst. Coaches @
	SHS Volleyball Head & Asst. Coaches

# coaches hired after July 1, 2014

@ coaches hired before July 1, 2014

**Head Coach Program Administration**

Tier 1	Tier 2	Tier 3	Tier 4
1.00%	1.50%	2.00%	2.50%

Debate	Baseball	Basketball	Cheerleading
Forensics	Cross Country	Football Coord	Football Head
Golf	# Indoor Track	@ Indoor Track	
Scholastic Bowl	Softball	Lacrosse	
Tennis	Swimming	@ Track & Field	
Theatre Festival	# Track & Field	Soccer	
	Volleyball		
	Wrestling		

# coaches hired after July 1, 2014

@ coaches hired before July 1, 2014

**Number of Contests**

< 9 = 0.50%	9 to 20 = 1.00%	> 20 = 2.00%
-------------	-----------------	--------------

Cheerleading	Baseball	Basketball
Debate	Cross Country	
Forensics	Football	
Scholastic Bowl	Golf	
Theatre Bowl	Indoor Track	
	Lacrosse	
	Soccer	
	Softball	
	Swimming	
	Tennis	
	Track & Field	
	Volleyball	
	Wrestling	

**Assistant Coaches (0.5% x Number of Assistants)**

	SHS	ALMS
Baseball	2	1
Basketball	3	1
Cheerleading	2	1
Cross Country	0	N/A
Debate	0	N/A
Football	8	3
Forensics	0	N/A
Golf	0	N/A
Indoor Track	1	N/A
Lacrosse	2	N/A
Scholastic Bowl	0	N/A
Soccer	2	1
Softball	2	1
Swimming	1	N/A
Tennis	0	N/A
Theatre Festival	0	N/A
Track & Field	3	1
Volleyball	2	1
Wrestling	1	1

**Years of Experience**

	1-8 years - \$205/year
1 year	of experience add \$205
2 years	of experience add \$410
3 years	of experience add \$615
4 years	of experience add \$820
5 years	of experience add \$1,025
6 years	of experience add \$1,230
7 years	of experience add \$1,435
8 years	of experience add \$1,640
12 years	add additional \$500

VHSL Activity Supplement Market Adjustments

Lacrosse Head Coach - \$600  
 Wrestling Head Coach - \$200

Clothing Allowance

\$100 per coach per season worked

**Salem City Schools**  
**Salary Supplements for 2020 - 2021**

Assignment	Amount
Clerk of the School Board	\$3,600
Alternative Education Assessment	\$3,000
National Board Supplement	\$2,500
Instructional Supplements Coordinators Instructional Coach	\$1,600
School Nurse Coordinator	\$1,600
Department Chair	
Andrew Lewis Middle School	\$1,600
Salem High School	\$1,800
Grade Team Leader	
Andrew Lewis Middle School	\$500
Clinical Faculty Lead Teachers	\$300
Food Service Assistant Manager	
Middle & High Schools	\$530
Elementary School	\$308
Football Equipment Manager	
Salem High School	\$2,500
Indoor Drumline Supplement	
Salem High School	\$1,042
Garden Club Sponsor	
Andrew Lewis Middle School	\$1,042
Girls Who Code Supplement	
Andrew Lewis Middle School	\$1,042
Custodial Night Supervisor	
Salem High School	\$1,060
Andrew Lewis Middle School	\$1,060

**SALEM CITY SCHOOLS**  
**2020-2021 Classified Employee Pay Scale Matrix**

	Grade	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Step																									
A	Hourly	\$ 8.82237	\$ 9.26348	\$ 9.72666	\$ 10.21299	\$ 10.72364	\$ 11.25982	\$ 11.82281	\$ 12.41395	\$ 13.03465	\$ 13.68638	\$ 14.37070	\$ 15.08924	\$ 15.84370	\$ 16.63589	\$ 17.46768	\$ 18.34106	\$ 19.25812	\$ 20.22102	\$ 21.23207	\$ 22.29368	\$ 23.40836	\$ 24.57878	\$ 25.80772	\$ 27.09811
B	Hourly	9.08703	9.54138	10.01845	10.51938	11.04534	11.59761	12.17749	12.78637	13.42569	14.09697	14.80182	15.54191	16.31900	17.13495	17.99170	18.89129	19.83585	20.82764	21.86903	22.96248	24.11060	25.31613	26.58194	27.91104
C	Hourly	9.35964	9.82763	10.31901	10.83496	11.37670	11.94554	12.54282	13.16996	13.82846	14.51988	15.24587	16.00817	16.80857	17.64900	18.53145	19.45803	20.43093	21.45247	22.52510	23.65135	24.83392	26.07562	27.37940	28.74837
D	Hourly	9.64043	10.12245	10.62858	11.16001	11.71801	12.30391	12.91910	13.56506	14.24331	14.95547	15.70325	16.48841	17.31283	18.17847	19.08740	20.04177	21.04385	22.09605	23.20085	24.36089	25.57894	26.85788	28.20078	29.61082
E	Hourly	9.92965	10.42613	10.94743	11.49481	12.06955	12.67302	13.30667	13.97201	14.67061	15.40414	16.17435	16.98306	17.83222	18.72383	19.66002	20.64302	21.67517	22.75893	23.89688	25.09172	26.34631	27.66362	29.04680	30.49914
F	Hourly	10.22753	10.73891	11.27586	11.83965	12.43163	13.05321	13.70587	14.39117	15.11073	15.86626	16.65958	17.49256	18.36718	19.28554	20.24982	21.26231	22.32543	23.44170	24.61378	25.84447	27.13669	28.49353	29.91821	31.41412
G	Hourly	10.48322	11.00738	11.55775	12.13564	12.74242	13.37954	14.04852	14.75095	15.48849	16.26292	17.07607	17.92987	18.82636	19.76768	20.75606	21.79387	22.88356	24.02774	25.22913	26.49058	27.81511	29.20587	30.66616	32.19947
H	Hourly	10.74530	11.28257	11.84670	12.43903	13.06098	13.71403	14.39973	15.11972	15.87571	16.66949	17.50297	18.37812	19.29702	20.26187	21.27497	22.33871	23.45565	24.62843	25.85985	27.15285	28.51049	29.93601	31.43281	33.00446
I	Hourly	11.01394	11.56463	12.14286	12.75001	13.38751	14.05688	14.75973	15.49771	16.27260	17.08623	17.94054	18.83757	19.77945	20.76842	21.80684	22.89718	24.04204	25.24414	26.50635	27.83167	29.22325	30.68441	32.21864	33.82957
J	Hourly	11.28928	11.85375	12.44644	13.06876	13.72220	14.40831	15.12872	15.88516	16.67942	17.51339	18.38906	19.30851	20.27393	21.28763	22.35201	23.46961	24.64309	25.87525	27.16901	28.52746	29.95383	31.45152	33.02410	34.67531
K	Hourly	11.57152	12.15009	12.75760	13.39548	14.06525	14.76851	15.50694	16.28229	17.09640	17.95122	18.84878	19.79122	20.78078	21.81982	22.91081	24.05635	25.25917	26.52213	27.84823	29.24065	30.70268	32.23781	33.84970	35.54219
L	Hourly	11.86080	12.45384	13.07654	13.73036	14.41688	15.13773	15.89461	16.68934	17.52381	18.40000	19.32000	20.28600	21.30030	22.36532	23.48358	24.65776	25.89065	27.18518	28.54444	29.97166	31.47025	33.04376	34.69595	36.43074
M	Hourly	12.15732	12.76519	13.40345	14.07362	14.77730	15.51617	16.29198	17.10658	17.96191	18.86000	19.80300	20.79315	21.83281	22.92445	24.07067	25.27421	26.53792	27.86481	29.25805	30.72095	32.25700	33.86985	35.56334	37.34151
N	Hourly	12.46126	13.08432	13.73854	14.42546	15.14674	15.90407	16.69928	17.53424	18.41095	19.33150	20.29808	21.31298	22.37863	23.49756	24.67244	25.90606	27.20136	28.56143	29.98950	31.48898	33.06343	34.71660	36.45243	38.27505
O	Hourly	12.77279	13.41143	14.08200	14.78610	15.52541	16.30168	17.11676	17.97260	18.87123	19.81479	20.80553	21.84580	22.93809	24.08500	25.28925	26.55371	27.88140	29.27547	30.73924	32.27620	33.89001	35.58451	37.36374	39.23193
P	Hourly	13.09211	13.74671	14.43405	15.15575	15.91354	16.70922	17.54468	18.42191	19.34301	20.31016	21.32567	22.39195	23.51155	24.68712	25.92148	27.21755	28.57843	30.00735	31.50772	33.08311	34.73726	36.47413	38.29783	40.21272
Q	Hourly	13.41941	14.09038	14.79490	15.53465	16.31138	17.12695	17.98330	18.88246	19.82658	20.81791	21.85881	22.95175	24.09934	25.30430	26.56952	27.89799	29.29289	30.75754	32.29541	33.91019	35.60569	37.38598	39.25528	41.21804
R	Hourly	13.75490	14.44264	15.16477	15.92301	16.71916	17.55512	18.43288	19.35452	20.32225	21.33836	22.40528	23.52554	24.70182	25.93691	27.23376	28.59544	30.02522	31.52648	33.10280	34.75794	36.49584	38.32063	40.23666	42.24849
S	Hourly	14.09877	14.80371	15.54389	16.32109	17.13714	17.99400	18.89370	19.83838	20.83030	21.87182	22.96541	24.11368	25.31936	26.58533	27.91460	29.31033	30.77585	32.31464	33.93037	35.62689	37.40823	39.27864	41.24258	43.30471
T	Hourly	14.45124	15.17380	15.93249	16.72912	17.56557	18.44385	19.36604	20.33434	21.35106	22.41861	23.53955	24.71652	25.95235	27.24997	28.61246	30.04309	31.54524	33.12250	34.77863	36.51756	38.34344	40.26061	42.27364	44.38732
U	Hourly	14.81252	15.55315	16.33080	17.14734	18.00471	18.90495	19.85019	20.84270	21.88484	22.97908	24.12803	25.33444	26.60116	27.93122	29.32778	30.79416	32.33387	33.95057	35.64809	37.43050	39.30202	41.26713	43.33048	45.49701
V	Hourly	15.18283	15.94197	16.73907	17.57603	18.45483	19.37757	20.34645	21.36377	22.43196	23.55356	24.73123	25.96780	27.26619	28.62950	30.06097	31.56402	33.14222	34.79933	36.53930	38.36626	40.28458	42.29880	44.41374	46.63443



**Grade 3  
Food Service Staff  
2020 - 2021**

Step	Hourly Rate	6 hours/day 190 days/year	7 hours/day 187 days/year	7 hours/day 190 days/year	7.5 hours/day 190 days/year
A	\$ 8.82237	\$ 10,057	\$ 11,548	\$ 11,734	\$ 12,572
B	9.08703	10,359	11,895	12,086	12,949
C	9.35964	10,670	12,252	12,448	13,337
D	9.64043	10,990	12,619	12,822	13,738
E	9.92965	11,320	12,998	13,206	14,150
F	10.22753	11,659	13,388	13,603	14,574
G	10.48322	11,951	13,723	13,943	14,939
H	10.74530	12,250	14,066	14,291	15,312
I	11.01394	12,556	14,417	14,649	15,695
J	11.28928	12,870	14,778	15,015	16,087
K	11.57152	13,192	15,147	15,390	16,489
L	11.86080	13,521	15,526	15,775	16,902
M	12.15732	13,859	15,914	16,169	17,324
N	12.46126	14,206	16,312	16,573	17,757
O	12.77279	14,561	16,720	16,988	18,201
P	13.09211	14,925	17,138	17,413	18,656
Q	13.41941	15,298	17,566	17,848	19,123
R	13.75490	15,681	18,005	18,294	19,601
S	14.09877	16,073	18,455	18,751	20,091
T	14.45124	16,474	18,917	19,220	20,593
U	14.81252	16,886	19,390	19,701	21,108
V	15.18283	17,308	19,874	20,193	21,636

**Benefits for Food Service Staff (6+ hours per day)**

1 day of sick leave per month of contract  
 2 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notice of employment for exact amounts.**



**Grade 4**  
**Cafeteria Monitor**  
**Custodian Aide**  
**Reprographics Aide**  
**School Bus Aide**  
**2020 - 2021**

Step	Hourly Rate	3	5	6
		hrs/day 180 days/yr	hrs/day 188 days/yr	hrs/day 188 days/yr
A	\$ 9.26348	\$ 5,002	\$ 8,708	\$ 10,449
B	9.54138	5,152	8,969	10,763
C	9.82763	5,307	9,238	11,086
D	10.12245	5,466	9,515	11,418
E	10.42613	5,630	9,801	11,761
F	10.73891	5,799	10,095	12,113
G	11.00738	5,944	10,347	12,416
H	11.28257	6,093	10,606	12,727
I	11.56463	6,245	10,871	13,045
J	11.85375	6,401	11,143	13,371
K	12.15009	6,561	11,421	13,705
L	12.45384	6,725	11,707	14,048
M	12.76519	6,893	11,999	14,399
N	13.08432	7,066	12,299	14,759
O	13.41143	7,242	12,607	15,128
P	13.74671	7,423	12,922	15,506
Q	14.09038	7,609	13,245	15,894
R	14.44264	7,799	13,576	16,291
S	14.80371	7,994	13,915	16,699
T	15.17380	8,194	14,263	17,116
U	15.55315	8,399	14,620	17,544
V	15.94197	8,609	14,985	17,983

**Benefits for 188 day School Bus Aide**

1 day of sick leave per month of contract  
 2 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for Cafeteria Monitor, Custodian Aide and Reprographics Aide**

1 day of sick leave per month of contract

**Hourly Rate for Substitute Bus Aide:** \$10.42613 per hour

**Hourly Rate for Substitute Cafeteria Monitor:** \$9.54138 per hour

All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.



**Grade 5  
Courier  
Custodian  
Instructional Assistant  
Transportation Office Aide  
2020 - 2021**

Step	Hourly Rate	3 hours/day 180 days/year	3.25 hours/day 182 days/year	4 hours/day 210 days/year	6.5 hours/day 189 days/year	7 hours/day 189 days/year	7 hours/day 260 days/year	7.5 hours/day 189 days/year	8 hours/day 210 days/year	8 hours/day 260 days/year
A	\$ 9.72666	\$ 5,252	\$ 5,753	\$ 8,170	\$ 11,949	\$ 12,868	\$ 17,703	\$ 13,788	\$ 16,341	\$ 20,231
B	10.01845	5,410	5,926	8,416	12,308	13,254	18,234	14,201	16,831	20,838
C	10.31901	5,572	6,104	8,668	12,677	13,652	18,781	14,627	17,336	21,464
D	10.62858	5,739	6,287	8,928	13,057	14,062	19,344	15,066	17,856	22,107
E	10.94743	5,912	6,475	9,196	13,449	14,483	19,924	15,518	18,392	22,771
F	11.27586	6,089	6,670	9,472	13,852	14,918	20,522	15,984	18,943	23,454
G	11.55775	6,241	6,836	9,709	14,199	15,291	21,035	16,383	19,417	24,040
H	11.84670	6,397	7,007	9,951	14,554	15,673	21,561	16,793	19,902	24,641
I	12.14286	6,557	7,183	10,200	14,918	16,065	22,100	17,213	20,400	25,257
J	12.44644	6,721	7,362	10,455	15,290	16,467	22,653	17,643	20,910	25,889
K	12.75760	6,889	7,546	10,716	15,673	16,878	23,219	18,084	21,433	26,536
L	13.07654	7,061	7,735	10,984	16,065	17,300	23,799	18,536	21,969	27,199
M	13.40345	7,238	7,928	11,259	16,466	17,733	24,394	18,999	22,518	27,879
N	13.73854	7,419	8,126	11,540	16,878	18,176	25,004	19,474	23,081	28,576
O	14.08200	7,604	8,330	11,829	17,300	18,630	25,629	19,961	23,658	29,291
P	14.43405	7,794	8,538	12,125	17,732	19,096	26,270	20,460	24,249	30,023
Q	14.79490	7,989	8,751	12,428	18,176	19,574	26,927	20,972	24,855	30,773
R	15.16477	8,189	8,970	12,738	18,630	20,063	27,600	21,496	25,477	31,543
S	15.54389	8,394	9,194	13,057	19,096	20,565	28,290	22,033	26,114	32,331
T	15.93249	8,604	9,424	13,383	19,573	21,079	28,997	22,584	26,767	33,140
U	16.33080	8,819	9,660	13,718	20,062	21,606	29,722	23,149	27,436	33,968
V	16.73907	9,039	9,901	14,061	20,564	22,146	30,465	23,728	28,122	34,817

**Benefits for Instructional Assistant (6.5+ hours per day), Transportation Office Aide (6.5+ hours per day) & 8 Hour/210 Day Custodian**

1 day of sick leave per month of contract  
 2 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 12 month (260 day) Custodian/Courier**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for Instructional Assistant (less than 6.5 hours per day) & 4 Hour/210 Day Custodian**

1 day of sick leave per month of contract

**Hourly Rate for Substitute Instructional Assistant:**

Instructional Assistant	\$10.01845	per hour
Special Education Program Instructional Assistant	\$10.62858	per hour

**Hourly Rate for Substitute Custodian:**

\$10.01845 per hour

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**





**Grade 6**  
**School Office Aide**  
**2020 - 2021**

Step	Hourly Rate	7	8
		hours/day 189 days/year	hours/day 210 days/year

A	\$ 10.21299	\$ 13,512	\$ 17,158
B	10.51938	13,917	17,673
C	10.83496	14,335	18,203
D	11.16001	14,765	18,749
E	11.49481	15,208	19,311
F	11.83965	15,664	19,891
G	12.13564	16,055	20,388
H	12.43903	16,457	20,898
I	12.75001	16,868	21,420
J	13.06876	17,290	21,956
K	13.39548	17,722	22,504
L	13.73036	18,165	23,067
M	14.07362	18,619	23,644
N	14.42546	19,085	24,235
O	14.78610	19,562	24,841
P	15.15575	20,051	25,462
Q	15.53465	20,552	26,098
R	15.92301	21,066	26,751
S	16.32109	21,593	27,419
T	16.72912	22,133	28,105
U	17.14734	22,686	28,808
V	17.57603	23,253	29,528

**Benefits for Office Aide (7+ hours per day)**

1 day of sick leave per month of contract  
2 personal leave days per contract year  
Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
Group health insurance available; employer contribution varies by coverage  
Group dental insurance available; employer contribution varies by coverage  
VRS life insurance premium  
VRS Hybrid Disability if applicable

**Hourly Rate for Substitute Office Aide:** \$10.51938

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.**  
**Current employees should check their notices of employment for exact amounts.**



**Grade 8  
School Bus Driver  
2020 - 2021**

Step	Hourly Rate	5	6	7
		hours/day 189 days/year	hours/day 189 days/year	hours/day 192 days/year
A	\$ 11.25982	\$ 10,641	\$ 12,769	\$ 15,133
B	11.59761	10,960	13,152	15,587
C	11.94554	11,289	13,546	16,055
D	12.30391	11,627	13,953	16,536
E	12.67302	11,976	14,371	17,033
F	13.05321	12,335	14,802	17,544
G	13.37954	12,644	15,172	17,982
H	13.71403	12,960	15,552	18,432
I	14.05688	13,284	15,941	18,892
J	14.40831	13,616	16,339	19,365
K	14.76851	13,956	16,747	19,849
L	15.13773	14,305	17,166	20,345
M	15.51617	14,663	17,595	20,854
N	15.90407	15,029	18,035	21,375
O	16.30168	15,405	18,486	21,909
P	16.70922	15,790	18,948	22,457
Q	17.12695	16,185	19,422	23,019
R	17.55512	16,590	19,908	23,594
S	17.99400	17,004	20,405	24,184
T	18.44385	17,429	20,915	24,789
U	18.90495	17,865	21,438	25,408
V	19.37757	18,312	21,974	26,043

**Benefits for School Bus Driver**

1 day of sick leave per month of contract  
 2 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Rate of Pay for Substitute School Bus Driver:**

\$13.37954 per hour

**Field Trip Rate for Non-Regular School Bus Driver:**

\$13.37954 per hour

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade 9**  
**Parent Resource Coordinator**  
**Receptionist**  
**Student Support Specialist**  
**2020 - 2021**

Step	Hourly Rate	2	2.5	7	7
		hours/day 190 days/year	hours/day 260 days/year	hours/day 189 days/year	hours/day 192 days/year
A	\$ 11.82281	\$ 4,493	\$ 7,685	\$ 15,642	\$ 15,890
B	12.17749	4,627	7,915	16,111	16,367
C	12.54282	4,766	8,153	16,594	16,858
D	12.91910	4,909	8,397	17,092	17,363
E	13.30667	5,057	8,649	17,605	17,884
F	13.70587	5,208	8,909	18,133	18,421
G	14.04852	5,338	9,132	18,586	18,881
H	14.39973	5,472	9,360	19,051	19,353
I	14.75973	5,609	9,594	19,527	19,837
J	15.12872	5,749	9,834	20,015	20,333
K	15.50694	5,893	10,080	20,516	20,841
L	15.89461	6,040	10,331	21,029	21,362
M	16.29198	6,191	10,590	21,554	21,896
N	16.69928	6,346	10,855	22,093	22,444
O	17.11676	6,504	11,126	22,645	23,005
P	17.54468	6,667	11,404	23,212	23,580
Q	17.98330	6,834	11,689	23,792	24,170
R	18.43288	7,004	11,981	24,387	24,774
S	18.89370	7,180	12,281	24,996	25,393
T	19.36604	7,359	12,588	25,621	26,028
U	19.85019	7,543	12,903	26,262	26,679
V	20.34645	7,732	13,225	26,918	27,346

**Benefits for Student Support Specialist (7 hours per day)**

2 personal leave days per contract year  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for Receptionist & Parent Resource Coordinator (less than 6.5 hours)**

1 day of sick leave per month of contract

**Hourly Rate for Substitute Student Support Specialist:** \_\_\_\_\_ \$ 12.17749 per hour

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade 10  
School Secretary  
2020 - 2021**

Step	Hourly Rate	8	8
		hours/day 210 days/year	hours/day 260 days/year
A	\$ 12.41395	\$ 20,855	\$ 25,821
B	12.78637	21,481	26,596
C	13.16996	22,126	27,394
D	13.56506	22,789	28,215
E	13.97201	23,473	29,062
F	14.39117	24,177	29,934
G	14.75095	24,782	30,682
H	15.11972	25,401	31,449
I	15.49771	26,036	32,235
J	15.88516	26,687	33,041
K	16.28229	27,354	33,867
L	16.68934	28,038	34,714
M	17.10658	28,739	35,582
N	17.53424	29,458	36,471
O	17.97260	30,194	37,383
P	18.42191	30,949	38,318
Q	18.88246	31,723	39,276
R	19.35452	32,516	40,257
S	19.83838	33,328	41,264
T	20.33434	34,162	42,295
U	20.84270	35,016	43,353
V	21.36377	35,891	44,437

**Benefits for 260 day School Secretary**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for 8 hour/210 day School Secretary**

1 day of sick leave per month of contract  
 2 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Hourly Rate for Substitute Secretary:** \$ 12.78637 per hour

Employee benefits are based on current School Board policies and are subject to amendment.

**All Annual Salary Amounts are rounded to the nearest dollar.**  
**Current employees should check their notices of employment for exact amounts.**



**Grade 11  
Administrative Secretary  
2020 - 2021**

Step	Hourly Rate	8 hours/day 260 days/year
A	\$ 13.03465	\$ 27,112
B	13.42569	27,925
C	13.82846	28,763
D	14.24331	29,626
E	14.67061	30,515
F	15.11073	31,430
G	15.48849	32,216
H	15.87571	33,021
I	16.27260	33,847
J	16.67942	34,693
K	17.09640	35,561
L	17.52381	36,450
M	17.96191	37,361
N	18.41095	38,295
O	18.87123	39,252
P	19.34301	40,233
Q	19.82658	41,239
R	20.32225	42,270
S	20.83030	43,327
T	21.35106	44,410
U	21.88484	45,520
V	22.43196	46,658

**Benefits for Administrative Secretary**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade 12**  
**Elementary School Building Manager**  
**2020 - 2021**

Step	Hourly Rate	8 hours/day 260 days/year
A	\$ 13.68638	\$ 28,468
B	14.09697	29,322
C	14.51988	30,201
D	14.95547	31,107
E	15.40414	32,041
F	15.86626	33,002
G	16.26292	33,827
H	16.66949	34,673
I	17.08623	35,539
J	17.51339	36,428
K	17.95122	37,339
L	18.40000	38,272
M	18.86000	39,229
N	19.33150	40,210
O	19.81479	41,215
P	20.31016	42,245
Q	20.81791	43,301
R	21.33836	44,384
S	21.87182	45,493
T	22.41861	46,631
U	22.97908	47,796
V	23.55356	48,991

**Benefits for Elementary School Building Manager**

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.**

**Current employees should check their notices of employment for exact amounts.**



**Grade 13**  
**High School Food Service Manager**  
**Middle School Building Manager**  
**2020 - 2021**

Step	Hourly Rate	8	8
		hrs/day 192 days/year	hrs/day 260 days/year

A	\$ 14.37070	\$ 22,073	\$ 29,891
B	14.80182	22,736	30,788
C	15.24587	23,418	31,711
D	15.70325	24,120	32,663
E	16.17435	24,844	33,643
F	16.65958	25,589	34,652
G	17.07607	26,229	35,518
H	17.50297	26,885	36,406
I	17.94054	27,557	37,316
J	18.38906	28,246	38,249
K	18.84878	28,952	39,205
L	19.32000	29,676	40,186
M	19.80300	30,417	41,190
N	20.29808	31,178	42,220
O	20.80553	31,957	43,275
P	21.32567	32,756	44,357
Q	21.85881	33,575	45,466
R	22.40528	34,415	46,603
S	22.96541	35,275	47,768
T	23.53955	36,157	48,962
U	24.12803	37,061	50,186
V	24.73123	37,987	51,441

**Benefits for High School Food Service Manager**

1 day of sick leave per month of contract  
 2 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for Middle School Building Manager**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade 14**  
**High School Building Manager**  
**2020 - 2021**

		8 hrs/day 260 days/yr
Step	Hourly Rate	

A	\$ 15.08924	\$ 31,386
B	15.54191	32,327
C	16.00817	33,297
D	16.48841	34,296
E	16.98306	35,325
F	17.49256	36,385
G	17.92987	37,294
H	18.37812	38,226
I	18.83757	39,182
J	19.30851	40,162
K	19.79122	41,166
L	20.28600	42,195
M	20.79315	43,250
N	21.31298	44,331
O	21.84580	45,439
P	22.39195	46,575
Q	22.95175	47,740
R	23.52554	48,933
S	24.11368	50,156
T	24.71652	51,410
U	25.33444	52,696
V	25.96780	54,013

**Benefits for High School Building Manager**

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.**

**Current employees should check their notices of employment for exact amounts.**





**Grade 15**  
**Computer System Technician I**  
**Executive Secretary**  
**2020 - 2021**

Step	Hourly Rate	8 hours/day 260 days/year

A	\$ 15.84370	\$ 32,955
B	16.31900	33,944
C	16.80857	34,962
D	17.31283	36,011
E	17.83222	37,091
F	18.36718	38,204
G	18.82636	39,159
H	19.29702	40,138
I	19.77945	41,141
J	20.27393	42,170
K	20.78078	43,224
L	21.30030	44,305
M	21.83281	45,412
N	22.37863	46,548
O	22.93809	47,711
P	23.51155	48,904
Q	24.09934	50,127
R	24.70182	51,380
S	25.31936	52,664
T	25.95235	53,981
U	26.60116	55,330
V	27.26619	56,714

**Benefits for Computer System Technician I & Executive Secretary**

Vacation at established rates for 12 month personnel

1 day of sick leave per month of contract

Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members

Group health insurance available; employer contribution varies by coverage

Group dental insurance available; employer contribution varies by coverage

VRS life insurance premium

VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.**

**Current employees should check their notices of employment for exact amounts.**



**Grade 17**  
**Computer System Technician II**  
**2020 - 2021**

Step	Hourly Rate	8 hours/day 260 days/year
A	\$ 17.46768	\$ 36,333
B	17.99170	37,423
C	18.53145	38,545
D	19.08740	39,702
E	19.66002	40,893
F	20.24982	42,120
G	20.75606	43,173
H	21.27497	44,252
I	21.80684	45,358
J	22.35201	46,492
K	22.91081	47,654
L	23.48358	48,846
M	24.07067	50,067
N	24.67244	51,319
O	25.28925	52,602
P	25.92148	53,917
Q	26.56952	55,265
R	27.23376	56,646
S	27.91460	58,062
T	28.61246	59,514
U	29.32778	61,002
V	30.06097	62,527

**Benefits for Computer Systems Technician II**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.**  
**Current employees should check their notices of employment for exact amounts.**



**Grade 18**  
**Driver Education Instructor**  
**Programmer & Computer Support Specialist**  
**2020 - 2021**

Step	Hourly Rate	6	7.5	8
		hours/day 189 days/year	hours/day 200 days/year	hours/day 260 days/year
A	\$ 18.34106	\$ 20,799	\$ 27,512	\$ 38,149
B	18.89129	21,423	28,337	39,294
C	19.45803	22,065	29,187	40,473
D	20.04177	22,727	30,063	41,687
E	20.64302	23,409	30,965	42,937
F	21.26231	24,111	31,893	44,226
G	21.79387	24,714	32,691	45,331
H	22.33871	25,332	33,508	46,465
I	22.89718	25,965	34,346	47,626
J	23.46961	26,615	35,204	48,817
K	24.05635	27,280	36,085	50,037
L	24.65776	27,962	36,987	51,288
M	25.27421	28,661	37,911	52,570
N	25.90606	29,377	38,859	53,885
O	26.55371	30,112	39,831	55,232
P	27.21755	30,865	40,826	56,613
Q	27.89799	31,636	41,847	58,028
R	28.59544	32,427	42,893	59,479
S	29.31033	33,238	43,965	60,965
T	30.04309	34,069	45,065	62,490
U	30.79416	34,921	46,191	64,052
V	31.56402	35,794	47,346	65,653

**Benefits for Programmer and Computer Support Specialist**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for Driver Education Instructor**

1 day of sick leave per month of contract  
 3 days of personal leave per contract year  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Hourly Rate for Substitute Driver Education Instructor:**

Teacher Substitute Rate of Pay

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade 19**  
**Accounting/Finance Specialist**  
**Employee Benefits & Payroll Specialist**  
**Grant Specialist**  
**2020 - 2021**

Step	Hourly Rate	8 hours/day 260 days/year

A	\$ 19.25812	\$ 40,057
B	19.83585	41,259
C	20.43093	42,496
D	21.04385	43,771
E	21.67517	45,084
F	22.32543	46,437
G	22.88356	47,598
H	23.45565	48,788
I	24.04204	50,007
J	24.64309	51,258
K	25.25917	52,539
L	25.89065	53,853
M	26.53792	55,199
N	27.20136	56,579
O	27.88140	57,993
P	28.57843	59,443
Q	29.29289	60,929
R	30.02522	62,452
S	30.77585	64,014
T	31.54524	65,614
U	32.33387	67,254
V	33.14222	68,936

**Benefits for Accounting/Finance Specialist, Employee Benefits & Payroll Specialist, and Grant Specialist**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.**  
**Current employees should check their notices of employment for exact amounts.**



**Grade 19  
School Health Nurse  
2020 - 2021**

Step	Base Hourly Rate	Associates Degree Hourly Rate	Associates Degree 8 hours/day 200 days/year	Bachelors Degree Hourly Rate	Bachelors Degree 8 hours/day 200 days/year	Masters Degree Hourly Rate	Masters Degree 8 hours/day 200 days/year
A	\$ 19.25812	\$ 19.90392	\$31,846	\$ 20.85485	\$33,368	\$ 21.56788	\$34,509
B	19.83585	20.48142	32,770	21.43235	34,292	22.14538	35,433
C	20.43093	21.07642	33,722	22.02735	35,244	22.74038	36,385
D	21.04385	21.68954	34,703	22.64047	36,225	23.35351	37,366
E	21.67517	22.32079	35,713	23.27172	37,235	23.98476	38,376
F	22.32543	22.97142	36,754	23.92235	38,276	24.63538	39,417
G	22.88356	23.52954	37,647	24.48047	39,169	25.19351	40,310
H	23.45565	24.10142	38,562	25.05235	40,084	25.76538	41,225
I	24.04204	24.68767	39,500	25.63860	41,022	26.35163	42,163
J	24.64309	25.28892	40,462	26.23985	41,984	26.95288	43,125
K	25.25917	25.90517	41,448	26.85610	42,970	27.56913	44,111
L	25.89065	26.53642	42,458	27.48735	43,980	28.20038	45,121
M	26.53792	27.18392	43,494	28.13485	45,016	28.84788	46,157
N	27.20136	27.84704	44,555	28.79797	46,077	29.51101	47,218
O	27.88140	28.52704	45,643	29.47797	47,165	30.19101	48,306
P	28.57843	29.22392	46,758	30.17485	48,280	30.88788	49,421
Q	29.29289	29.93892	47,902	30.88985	49,424	31.60288	50,565
R	30.02522	30.67079	49,073	31.62172	50,595	32.33476	51,736
S	30.77585	31.42142	50,274	32.37235	51,796	33.08538	52,937
T	31.54524	32.19079	51,505	33.14172	53,027	33.85476	54,168
U	32.33387	32.97954	52,767	33.93047	54,289	34.64351	55,430
V	33.14222	33.78829	54,061	34.73922	55,583	35.45226	56,724

**Educational Salary Supplements**

Associates Degree \$1,033 annual supplement  
Bachelors Degree \$2,555 annual supplement  
Masters Degree \$3,696 annual supplement

**Benefits for School Health Nurse**

1 day of sick leave per month of contract  
3 days of personal leave per contract year  
Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
Group health insurance available; employer contribution varies by coverage  
Group dental insurance available; employer contribution varies by coverage  
VRS life insurance premium  
VRS Hybrid Disability if applicable

**Hourly Rate for Substitute Nurse:** \$21.67517 per hour

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
Current employees should check their notices of employment for exact amounts.**



**Grade 24**  
**Coordinator of Alternative Education and Attendance**  
**Workforce Coordinator**  
**Clerk of the Works**  
**2020 - 2021**

Step	Hourly Rate	650 hours/year	8 hours/day 260 days/year
A	\$ 24.57878	\$ 15,976	\$ 51,124
B	25.31613	16,455	52,658
C	26.07562	16,949	54,237
D	26.85788	17,458	55,864
E	27.66362	17,981	57,540
F	28.49353	18,521	59,267
G	29.20587	18,984	60,748
H	29.93601	19,458	62,267
I	30.68441	19,945	63,824
J	31.45152	20,443	65,419
K	32.23781	20,955	67,055
L	33.04376	21,478	68,731
M	33.86985	22,015	70,449
N	34.71660	22,566	72,211
O	35.58451	23,130	74,016
P	36.47413	23,708	75,866
Q	37.38598	24,301	77,763
R	38.32063	24,908	79,707
S	39.27864	25,531	81,700
T	40.26061	26,169	83,742
U	41.26713	26,824	85,836
V	42.29880	27,494	87,982

**Benefits for Coordinator of Alternative Education and Attendance**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.**  
**Current employees should check their notices of employment for exact amounts.**



**Grade 25**  
**School Psychologist**  
**Student Assistance Program Specialist**  
**2020 - 2021**

Step	Hourly Rate	120 hours/year	8 hours/day 200 days/year	8 hours/day 210 days/year	8 hours/day 260 days/year
A	\$ 25.80772	\$ 3,097	\$ 41,292	\$ 43,357	\$ 53,680
B	26.58194	3,190	42,531	44,658	55,290
C	27.37940	3,286	43,807	45,997	56,949
D	28.20078	3,384	45,121	47,377	58,658
E	29.04680	3,486	46,475	48,799	60,417
F	29.91821	3,590	47,869	50,263	62,230
G	30.66616	3,680	49,066	51,519	63,786
H	31.43281	3,772	50,293	52,807	65,380
I	32.21864	3,866	51,550	54,127	67,015
J	33.02410	3,963	52,839	55,480	68,690
K	33.84970	4,062	54,160	56,868	70,407
L	34.69595	4,164	55,514	58,289	72,168
M	35.56334	4,268	56,901	59,746	73,972
N	36.45243	4,374	58,324	61,240	75,821
O	37.36374	4,484	59,782	62,771	77,717
P	38.29783	4,596	61,277	64,340	79,659
Q	39.25528	4,711	62,808	65,949	81,651
R	40.23666	4,828	64,379	67,598	83,692
S	41.24258	4,949	65,988	69,288	85,785
T	42.27364	5,073	67,638	71,020	87,929
U	43.33048	5,200	69,329	72,795	90,127
V	44.41374	5,330	71,062	74,615	92,381

**Benefits for School Psychologist (8 hour/260 day contract)**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for School Psychologist (8 hour/200 & 210 day contract)**

3 days of personal leave per contract year  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for Student Assistance Program Specialist**

NONE

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



**Grade 26**  
**Coordinator of Athletic Training**  
**Coordinator of School Counseling**  
**Coordinator of Technology Systems**  
**Coordinator of Transportation**  
**Regional Adult Program Manager**  
**2020 - 2021**

Step	Hourly Rate	8	8
		hours/day 220 days/year	hours/day 260 days/year
A	\$ 27.09811	\$ 47,693	\$ 56,364
B	27.91104	49,123	58,055
C	28.74837	50,597	59,797
D	29.61082	52,115	61,590
E	30.49914	53,678	63,438
F	31.41412	55,289	65,341
G	32.19947	56,671	66,975
H	33.00446	58,088	68,649
I	33.82957	59,540	70,365
J	34.67531	61,029	72,125
K	35.54219	62,554	73,928
L	36.43074	64,118	75,776
M	37.34151	65,721	77,670
N	38.27505	67,364	79,612
O	39.23193	69,048	81,602
P	40.21272	70,774	83,642
Q	41.21804	72,544	85,734
R	42.24849	74,357	87,877
S	43.30471	76,216	90,074
T	44.38732	78,122	92,326
U	45.49701	80,075	94,634
V	46.63443	82,077	97,000

**Benefits for Coordinator of School Counseling, Coordinator of Technology Systems, Coordinator of Transportation & Regional Adult Program Manager**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**Benefits for Coordinator of Athletic Training**

3 days of personal leave per contract year  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service for VRS Plan 1 or 2 members  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium  
 VRS Hybrid Disability if applicable

**All employee benefits are based on current School Board policies and are subject to amendment.**

**All Annual Salary Amounts are rounded to the nearest dollar.  
 Current employees should check their notices of employment for exact amounts.**



# Salem City Schools 2020 - 2021 Administrator Salary Schedule

GRADE	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
A1	Unassigned																								
A1	Hourly \$ 32,490.84	\$ 32,415.75	\$ 33,143.91	\$ 33,872.35	\$ 34,601.00	\$ 34,448.20	\$ 34,489.66	\$ 34,834.68	\$ 35,182.93	\$ 35,534.76	\$ 35,890.10	\$ 36,249.00	\$ 36,611.48	\$ 36,977.61	\$ 37,347.38	\$ 37,720.86	\$ 38,098.07	\$ 38,479.60	\$ 38,863.84	\$ 39,252.48	\$ 39,640.00	\$ 40,041.45	\$ 40,441.87	\$ 40,846.28	\$ 41,254.75
Annual \$	51,985	\$ 52,505	\$ 53,030	\$ 53,561	\$ 54,096	\$ 54,637	\$ 55,183	\$ 55,735	\$ 56,293	\$ 56,856	\$ 57,424	\$ 57,998	\$ 58,578	\$ 59,164	\$ 59,756	\$ 60,353	\$ 60,967	\$ 61,586	\$ 62,212	\$ 62,804	\$ 63,432	\$ 64,066	\$ 64,707	\$ 65,354	\$ 66,008
A2	Unassigned																								
A2	Hourly \$ 32,490.84	\$ 32,415.75	\$ 33,143.91	\$ 33,872.35	\$ 34,601.00	\$ 34,448.20	\$ 34,489.66	\$ 34,834.68	\$ 35,182.93	\$ 35,534.76	\$ 35,890.10	\$ 36,249.00	\$ 36,611.48	\$ 36,977.61	\$ 37,347.38	\$ 37,720.86	\$ 38,098.07	\$ 38,479.60	\$ 38,863.84	\$ 39,252.48	\$ 39,640.00	\$ 40,041.45	\$ 40,441.87	\$ 40,846.28	\$ 41,254.75
Annual \$	54,585	\$ 55,130	\$ 55,682	\$ 56,239	\$ 56,801	\$ 57,369	\$ 57,943	\$ 58,522	\$ 59,107	\$ 59,698	\$ 60,295	\$ 60,898	\$ 61,507	\$ 62,122	\$ 62,744	\$ 63,371	\$ 64,005	\$ 64,645	\$ 65,291	\$ 65,944	\$ 66,604	\$ 67,270	\$ 67,942	\$ 68,622	\$ 69,308
A3	Elementary School Assistant Principal -- (8 hours per day, 210 days per year)																								
A3	Hourly \$ 34,115.38	\$ 34,456.64	\$ 34,801.10	\$ 35,149.11	\$ 35,500.81	\$ 35,855.61	\$ 36,214.17	\$ 36,576.31	\$ 36,942.07	\$ 37,311.49	\$ 37,684.61	\$ 38,061.45	\$ 38,442.07	\$ 38,826.49	\$ 39,214.75	\$ 39,606.90	\$ 40,002.97	\$ 40,403.00	\$ 40,807.03	\$ 41,215.10	\$ 41,627.25	\$ 42,043.52	\$ 42,463.96	\$ 42,888.60	\$ 43,317.48
Annual \$	57,314	\$ 57,887	\$ 58,466	\$ 59,051	\$ 59,641	\$ 60,237	\$ 60,840	\$ 61,448	\$ 62,063	\$ 62,683	\$ 63,310	\$ 63,943	\$ 64,583	\$ 65,229	\$ 65,881	\$ 66,540	\$ 67,206	\$ 67,877	\$ 68,556	\$ 69,241	\$ 69,934	\$ 70,633	\$ 71,339	\$ 72,053	\$ 72,773
A4	Middle School Assistant Principal -- (8 hours per day, 260 days per year)																								
A4	Hourly \$ 35,821.15	\$ 36,179.36	\$ 36,541.16	\$ 36,905.57	\$ 37,275.64	\$ 37,648.39	\$ 38,024.88	\$ 38,405.12	\$ 38,789.18	\$ 39,177.07	\$ 39,568.84	\$ 39,964.53	\$ 40,364.17	\$ 40,767.81	\$ 41,174.49	\$ 41,587.25	\$ 42,003.12	\$ 42,423.15	\$ 42,847.38	\$ 43,275.86	\$ 43,708.61	\$ 44,145.70	\$ 44,587.16	\$ 45,033.03	\$ 45,483.36
Annual \$	74,508	\$ 75,253	\$ 76,006	\$ 76,766	\$ 77,533	\$ 78,309	\$ 79,092	\$ 79,883	\$ 80,681	\$ 81,488	\$ 82,303	\$ 83,126	\$ 83,957	\$ 84,797	\$ 85,645	\$ 86,501	\$ 87,366	\$ 88,240	\$ 89,123	\$ 90,014	\$ 90,914	\$ 91,823	\$ 92,741	\$ 93,669	\$ 94,605
A5	High School Assistant Principal and Division Coordinator of Assessment -- (8 hours per day, 260 days per year)																								
A5	Hourly \$ 37,612.21	\$ 37,988.33	\$ 38,368.22	\$ 38,751.90	\$ 39,139.42	\$ 39,530.81	\$ 39,926.12	\$ 40,325.38	\$ 40,728.63	\$ 41,135.92	\$ 41,547.28	\$ 41,962.75	\$ 42,382.38	\$ 42,806.20	\$ 43,234.27	\$ 43,666.61	\$ 44,102.38	\$ 44,542.31	\$ 44,985.75	\$ 45,436.90	\$ 45,894.04	\$ 46,357.29	\$ 46,826.68	\$ 47,298.46	\$ 47,772.53
Annual \$	78,233	\$ 79,016	\$ 79,806	\$ 80,604	\$ 81,410	\$ 82,224	\$ 83,046	\$ 83,877	\$ 84,716	\$ 85,563	\$ 86,418	\$ 87,283	\$ 88,155	\$ 89,037	\$ 89,927	\$ 90,827	\$ 91,735	\$ 92,652	\$ 93,579	\$ 94,514	\$ 95,460	\$ 96,414	\$ 97,378	\$ 98,352	\$ 99,336
A6	Unassigned																								
A6	Hourly \$ 39,492.22	\$ 39,887.75	\$ 40,286.63	\$ 40,689.49	\$ 41,096.39	\$ 41,507.35	\$ 41,922.43	\$ 42,341.65	\$ 42,765.07	\$ 43,192.72	\$ 43,624.64	\$ 44,060.89	\$ 44,501.50	\$ 44,946.51	\$ 45,395.98	\$ 45,849.94	\$ 46,308.44	\$ 46,771.52	\$ 47,239.24	\$ 47,711.63	\$ 48,188.75	\$ 48,670.63	\$ 49,157.34	\$ 49,648.91	\$ 50,145.40
Annual \$	82,145	\$ 82,967	\$ 83,796	\$ 84,634	\$ 85,480	\$ 86,335	\$ 87,198	\$ 88,071	\$ 88,951	\$ 89,841	\$ 90,739	\$ 91,647	\$ 92,563	\$ 93,489	\$ 94,424	\$ 95,368	\$ 96,322	\$ 97,285	\$ 98,258	\$ 99,240	\$ 100,233	\$ 101,235	\$ 102,247	\$ 103,270	\$ 104,302
A7	Elementary Principal -- (8 hours per day, 260 days per year)																								
A7	Hourly \$ 41,467.46	\$ 41,882.14	\$ 42,300.96	\$ 42,723.97	\$ 43,151.21	\$ 43,582.72	\$ 44,018.56	\$ 44,458.73	\$ 44,903.32	\$ 45,352.35	\$ 45,805.88	\$ 46,263.94	\$ 46,726.57	\$ 47,193.84	\$ 47,665.78	\$ 48,142.44	\$ 48,623.86	\$ 49,110.10	\$ 49,601.20	\$ 50,097.21	\$ 50,598.18	\$ 51,104.17	\$ 51,615.21	\$ 52,131.36	\$ 52,652.67
Annual \$	86,252	\$ 87,115	\$ 87,986	\$ 88,866	\$ 89,755	\$ 90,652	\$ 91,559	\$ 92,474	\$ 93,399	\$ 94,333	\$ 95,276	\$ 96,229	\$ 97,191	\$ 98,163	\$ 99,145	\$ 100,136	\$ 101,138	\$ 102,149	\$ 103,170	\$ 104,202	\$ 105,244	\$ 106,297	\$ 107,360	\$ 108,433	\$ 109,518
A8	Unassigned																								
A8	Hourly \$ 43,540.84	\$ 43,976.24	\$ 44,416.01	\$ 44,860.17	\$ 45,308.77	\$ 45,761.86	\$ 46,219.47	\$ 46,681.67	\$ 47,148.49	\$ 47,619.97	\$ 48,096.17	\$ 48,577.13	\$ 49,062.90	\$ 49,553.53	\$ 50,049.07	\$ 50,549.56	\$ 51,055.05	\$ 51,565.60	\$ 52,081.26	\$ 52,602.07	\$ 53,128.09	\$ 53,659.37	\$ 54,195.97	\$ 54,737.93	\$ 55,285.31
Annual \$	90,555	\$ 91,471	\$ 92,385	\$ 93,309	\$ 94,242	\$ 95,185	\$ 96,137	\$ 97,098	\$ 98,069	\$ 99,050	\$ 100,040	\$ 101,040	\$ 102,051	\$ 103,071	\$ 104,102	\$ 105,143	\$ 106,195	\$ 107,256	\$ 108,329	\$ 109,412	\$ 110,506	\$ 111,611	\$ 112,728	\$ 113,855	\$ 114,993
A9	Middle School Principal -- (8 hours per day, 260 days per year)																								
A9	Hourly \$ 45,717.68	\$ 46,175.06	\$ 46,638.81	\$ 47,103.17	\$ 47,572.11	\$ 48,046.55	\$ 48,520.45	\$ 49,001.57	\$ 49,489.91	\$ 50,000.07	\$ 50,509.98	\$ 51,019.65	\$ 51,529.12	\$ 52,038.49	\$ 52,547.76	\$ 53,056.93	\$ 53,566.00	\$ 54,075.97	\$ 54,586.84	\$ 55,097.61	\$ 55,608.28	\$ 56,118.85	\$ 56,629.32	\$ 57,139.69	\$ 57,649.97
Annual \$	95,093	\$ 96,044	\$ 97,005	\$ 97,975	\$ 98,954	\$ 99,944	\$ 100,943	\$ 101,953	\$ 102,972	\$ 104,002	\$ 105,042	\$ 106,092	\$ 107,153	\$ 108,225	\$ 109,307	\$ 110,400	\$ 111,504	\$ 112,619	\$ 113,745	\$ 114,883	\$ 116,032	\$ 117,192	\$ 118,364	\$ 119,548	\$ 120,743
A10	Director, High School Principal -- (8 hours per day, 260 days per year)																								
A10	Hourly \$ 48,003.77	\$ 48,493.81	\$ 48,986.85	\$ 49,483.33	\$ 49,982.92	\$ 50,484.24	\$ 50,987.07	\$ 51,492.44	\$ 51,999.37	\$ 52,507.84	\$ 53,017.84	\$ 53,529.37	\$ 54,042.44	\$ 54,557.04	\$ 55,073.17	\$ 55,590.84	\$ 56,109.04	\$ 56,628.77	\$ 57,149.04	\$ 57,670.84	\$ 58,193.17	\$ 58,716.04	\$ 59,239.44	\$ 59,763.37	\$ 60,287.84
Annual \$	99,848	\$ 100,846	\$ 101,855	\$ 102,873	\$ 103,902	\$ 104,941	\$ 105,990	\$ 107,050	\$ 108,121	\$ 109,202	\$ 110,294	\$ 111,397	\$ 112,511	\$ 113,636	\$ 114,771	\$ 115,920	\$ 117,079	\$ 118,250	\$ 119,433	\$ 120,627	\$ 121,833	\$ 123,052	\$ 124,282	\$ 125,525	\$ 126,780
A11	Unassigned																								
A11	Hourly \$ 50,439.96	\$ 50,980.00	\$ 51,470.08	\$ 51,961.25	\$ 52,453.56	\$ 52,946.97	\$ 53,441.48	\$ 53,937.07	\$ 54,433.74	\$ 54,931.48	\$ 55,430.29	\$ 55,929.16	\$ 56,429.09	\$ 56,929.09	\$ 57,429.16	\$ 57,929.29	\$ 58,429.44	\$ 58,929.61	\$ 59,429.79	\$ 59,929.97	\$ 60,429.16	\$ 60,929.32	\$ 61,429.48	\$ 61,929.64	\$ 62,429.80
Annual \$	104,840	\$ 105,889	\$ 106,948	\$ 108,017	\$ 109,087	\$ 110,158	\$ 111,230	\$ 112,303	\$ 113,377	\$ 114,452	\$ 115,528	\$ 116,604	\$ 117,681	\$ 118,758	\$ 119,835	\$ 120,912	\$ 121,989	\$ 123,066	\$ 124,143	\$ 125,220	\$ 126,297	\$ 127,374	\$ 128,451	\$ 129,528	\$ 130,605
A12	Unassigned																								
A12	Hourly \$ 52,924.16	\$ 53,453.40	\$ 53,982.64	\$ 54,511.88	\$ 55,041.12	\$ 55,570.36	\$ 56,100.60	\$ 56,631.84	\$ 57,163.08	\$ 57,694.32	\$ 58,225.56	\$ 58,756.80	\$ 59,287.96	\$ 59,819.12	\$ 60,350.28	\$ 60,881.44	\$ 61,412.60	\$ 61,943.76	\$ 62,474.92	\$ 63,006.08	\$ 63,537.24	\$ 64,068.40	\$ 64,599.56	\$ 65,130.72	\$ 65,661.88
Annual \$	110,082	\$ 111,163	\$ 112,245	\$ 113,327	\$ 114,409	\$ 115,491	\$ 116,573	\$ 117,655	\$ 118,737	\$ 119,819	\$ 120,901	\$ 121,983	\$ 123,065	\$ 124,147	\$ 125,229	\$ 126,311	\$ 127,393	\$ 128,475	\$ 129,557	\$ 130,639	\$ 131,721	\$ 132,803	\$ 133,885	\$ 134,967	\$ 136,049
A13	Assistant Superintendent -- (260 days 8 hours per day)																								
A13	Hourly \$ 55,570.37	\$ 56,120.07	\$ 56,669.77	\$ 57,219.47	\$ 57,769.17	\$ 58,318.87	\$ 58,868.57	\$ 59,418.27	\$ 59,967.97	\$ 60,517.67	\$ 61,067.37	\$ 61,617.07	\$ 62,166.77	\$ 62,716.47	\$ 63,266.17	\$ 63,815.87	\$ 64,365.57	\$ 64,915.27	\$ 65,464.97	\$ 66,014.67	\$ 66,564.37	\$ 67,114.07	\$ 67,663.77	\$ 68,213.47	\$ 68,763.17
Annual \$	115,586	\$ 116,742	\$ 117,910	\$ 119,088	\$ 120,266	\$ 121,444	\$ 122,622	\$ 123,800	\$ 124,978	\$ 126,156	\$ 127,334	\$ 128,512	\$ 129,690	\$ 130,868	\$ 132,046	\$ 133,224	\$ 134,402	\$ 135,580	\$ 136,758	\$ 137,936	\$ 139,114	\$ 140,292	\$ 141,470	\$ 142,648	\$ 143,826
A14	Unassigned																								
A14	Hourly \$ 58,453.40	\$ 58,982.64	\$ 59,511.88	\$ 60,041.12	\$ 60,570.36	\$ 61,100.60	\$ 61,630.84	\$ 62,161.08	\$ 62,691.32	\$ 63,221.56	\$ 63,751.80	\$ 64,282.04	\$ 64,812.28	\$ 65,342.52	\$ 65,872.76	\$ 66,403.00	\$ 66,933.24	\$ 67,463.48	\$ 67,993.72	\$ 68,523.96	\$ 69,054.20	\$ 69,584.44	\$ 70,114.68	\$ 70,644.92	\$ 71,175.16
Annual \$	120,082	\$ 121,163	\$ 122,245	\$ 123,327	\$ 124,409	\$ 125,491	\$ 126,573	\$ 127,655	\$ 128,737	\$ 129,819	\$ 130,901	\$ 131,983	\$ 133,065	\$ 134,147	\$ 135,229	\$ 136,311	\$ 137,393	\$ 138,475	\$ 139,557	\$ 140,639	\$ 141,721	\$ 142,803	\$ 143,885	\$ 144,967	\$ 146,049



**Grade A3  
Elementary School Assistant Principal  
Coordinator of Preschool and English Learner Programs  
2020 - 2021**

Step	Hourly Rate	8 hrs/day 210 days/year

A	\$ 34.11538	\$ 57,314
B	34.45654	57,887
C	34.80110	58,466
D	35.14911	59,051
E	35.50061	59,641
F	35.85561	60,237
G	36.21417	60,840
H	36.57631	61,448
I	36.94207	62,063
J	37.31149	62,683
K	37.68461	63,310
L	38.06145	63,943
M	38.44207	64,583
N	38.82649	65,229
O	39.21475	65,881
P	39.60690	66,540
Q	40.00297	67,205
R	40.40300	67,877
S	40.80703	68,556
T	41.21510	69,241
U	41.62725	69,934
V	42.04352	70,633
W	42.46396	71,339
X	42.88860	72,053
Y	43.31748	72,773

**Benefits for Elementary School Assistant Principal**

1 day of sick leave per month of contract  
 3 personal leave days per contract year  
 Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid  
 VRS Hybrid Disability if applicable

*All employee benefits are based on current School Board policy and are subject to amendment.*





**Grade A4  
Middle School Assistant Principal  
2020 - 2021**

		8 hours/day
	Hourly Rate	260 days/year
Step		

A	\$ 35.82115	\$ 74,508
B	36.17936	75,253
C	36.54116	76,006
D	36.90657	76,766
E	37.27564	77,533
F	37.64839	78,309
G	38.02488	79,092
H	38.40512	79,883
I	38.78918	80,681
J	39.17707	81,488
K	39.56884	82,303
L	39.96453	83,126
M	40.36417	83,957
N	40.76781	84,797
O	41.17549	85,645
P	41.58725	86,501
Q	42.00312	87,366
R	42.42315	88,240
S	42.84738	89,123
T	43.27586	90,014
U	43.70861	90,914
V	44.14570	91,823
W	44.58716	92,741
X	45.03303	93,669
Y	45.48336	94,605

**Benefits for Middle School Assistant Principal**

1 day of sick leave per month of contract  
 Vacation at established rate for 12 month employees  
 Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid  
 VRS Hybrid Disability if applicable

***All employee benefits are based on current School Board policy and are subject to amendment.***



**Grade A5  
High School Assistant Principal  
High School Assistant Principal and Division Coordinator of Assessment  
2020 - 2021**

	<b>8</b>
	<b>hours/day</b>
	<b>260</b>
<b>Step</b>	<b>days/year</b>

<b>A</b>	<b>\$ 37.61221</b>	<b>\$ 78,233</b>
<b>B</b>	<b>37.98833</b>	<b>79,016</b>
<b>C</b>	<b>38.36822</b>	<b>79,806</b>
<b>D</b>	<b>38.75190</b>	<b>80,604</b>
<b>E</b>	<b>39.13942</b>	<b>81,410</b>
<b>F</b>	<b>39.53081</b>	<b>82,224</b>
<b>G</b>	<b>39.92612</b>	<b>83,046</b>
<b>H</b>	<b>40.32538</b>	<b>83,877</b>
<b>I</b>	<b>40.72863</b>	<b>84,716</b>
<b>J</b>	<b>41.13592</b>	<b>85,563</b>
<b>K</b>	<b>41.54728</b>	<b>86,418</b>
<b>L</b>	<b>41.96275</b>	<b>87,283</b>
<b>M</b>	<b>42.38238</b>	<b>88,155</b>
<b>N</b>	<b>42.80620</b>	<b>89,037</b>
<b>O</b>	<b>43.23427</b>	<b>89,927</b>
<b>P</b>	<b>43.66661</b>	<b>90,827</b>
<b>Q</b>	<b>44.10328</b>	<b>91,735</b>
<b>R</b>	<b>44.54431</b>	<b>92,652</b>
<b>S</b>	<b>44.98975</b>	<b>93,579</b>
<b>T</b>	<b>45.43965</b>	<b>94,514</b>
<b>U</b>	<b>45.89404</b>	<b>95,460</b>
<b>V</b>	<b>46.35299</b>	<b>96,414</b>
<b>W</b>	<b>46.81652</b>	<b>97,378</b>
<b>X</b>	<b>47.28468</b>	<b>98,352</b>
<b>Y</b>	<b>47.75753</b>	<b>99,336</b>

**Benefits for High School Assistant Principal and High School Assistant Principal and Division Coordinator of Assessment**

1 day of sick leave per month of contract  
 Vacation at established rate for 12 month employees  
 Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid  
 VRS Hybrid Disability if applicable

*All employee benefits are based on current School Board policy and are subject to amendment.*



**Grade A7  
Supervisor  
Elementary Principal  
2020 - 2021**

		8 hrs/day 260 days/year
Step	Hourly Rate	

A	\$ 41.46746	\$ 86,252
B	41.88214	87,115
C	42.30096	87,986
D	42.72397	88,866
E	43.15121	89,755
F	43.58272	90,652
G	44.01855	91,559
H	44.45873	92,474
I	44.90332	93,399
J	45.35235	94,333
K	45.80588	95,276
L	46.26394	96,229
M	46.72657	97,191
N	47.19384	98,163
O	47.66578	99,145
P	48.14244	100,136
Q	48.62386	101,138
R	49.11010	102,149
S	49.60120	103,170
T	50.09721	104,202
U	50.59818	105,244
V	51.10417	106,297
W	51.61521	107,360
X	52.13136	108,433
Y	52.65267	109,518

**Benefits for Supervisor and Elementary Principal**

1 day of sick leave per month of contract  
 Vacation at established rate for 12 month employees  
 Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid  
 VRS Hybrid Disability if applicable

***All employee benefits are based on current School Board policy and are subject to amendment.***





**Grade A10  
Middle School Principal  
2020 - 2021**

		8
		hours/day
	Hourly	260
Step	Rate	days/year

A	\$ 45.71788	\$ 95,093
B	46.17506	96,044
C	46.63681	97,005
D	47.10317	97,975
E	47.57421	98,954
F	48.04995	99,944
G	48.53045	100,943
H	49.01575	101,953
I	49.50591	102,972
J	50.00097	104,002
K	50.50098	105,042
L	51.00599	106,092
M	51.51605	107,153
N	52.03121	108,225
O	52.55152	109,307
P	53.07704	110,400
Q	53.60781	111,504
R	54.14388	112,619
S	54.68532	113,745
T	55.23218	114,883
U	55.78450	116,032
V	56.34234	117,192
W	56.90577	118,364
X	57.47482	119,548
Y	58.04957	120,743

**Benefits for Middle School Principal**

1 day of sick leave per month of contract  
 Vacation at established rate for 12 month employees  
 Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid  
 VRS Hybrid Disability if applicable

***All employee benefits are based on current School Board policy and are subject to amendment.***



**Grade A11  
Director  
High School Principal  
2020 - 2021**

Step	Hourly Rate	8 hours/day
		260 days/year

A	\$ 48.00377	\$ 99,848
B	48.48381	100,846
C	48.96865	101,855
D	49.45833	102,873
E	49.95292	103,902
F	50.45245	104,941
G	50.95697	105,990
H	51.46654	107,050
I	51.98121	108,121
J	52.50102	109,202
K	53.02603	110,294
L	53.55629	111,397
M	54.09185	112,511
N	54.63277	113,636
O	55.17910	114,773
P	55.73089	115,920
Q	56.28820	117,079
R	56.85108	118,250
S	57.41959	119,433
T	57.99379	120,627
U	58.57372	121,833
V	59.15946	123,052
W	59.75106	124,282
X	60.34857	125,525
Y	60.95205	126,780

**Benefits for Director and High School Principal**

1 day of sick leave per month of contract  
 Vacation at established rate for 12 month employees  
 Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid  
 VRS Hybrid Disability if applicable

*All employee benefits are based on current School Board policy and are subject to amendment.*



**Grade A14  
Assistant Superintendent  
2020 - 2021**

		8 hours/day
	Hourly Rate	260 days/year
<b>Step</b>		

<b>A</b>	<b>\$ 55.57037</b>	<b>\$ 115,586</b>
<b>B</b>	<b>56.12607</b>	<b>116,742</b>
<b>C</b>	<b>56.68733</b>	<b>117,910</b>
<b>D</b>	<b>57.25420</b>	<b>119,089</b>
<b>E</b>	<b>57.82675</b>	<b>120,280</b>
<b>F</b>	<b>58.40501</b>	<b>121,482</b>
<b>G</b>	<b>58.98906</b>	<b>122,697</b>
<b>H</b>	<b>59.57895</b>	<b>123,924</b>
<b>I</b>	<b>60.17474</b>	<b>125,163</b>
<b>J</b>	<b>60.77649</b>	<b>126,415</b>
<b>K</b>	<b>61.38426</b>	<b>127,679</b>
<b>L</b>	<b>61.99810</b>	<b>128,956</b>
<b>M</b>	<b>62.61808</b>	<b>130,246</b>
<b>N</b>	<b>63.24426</b>	<b>131,548</b>
<b>O</b>	<b>63.87670</b>	<b>132,864</b>
<b>P</b>	<b>64.51547</b>	<b>134,192</b>
<b>Q</b>	<b>65.16062</b>	<b>135,534</b>
<b>R</b>	<b>65.81223</b>	<b>136,889</b>
<b>S</b>	<b>66.47035</b>	<b>138,258</b>
<b>T</b>	<b>67.13506</b>	<b>139,641</b>
<b>U</b>	<b>67.80641</b>	<b>141,037</b>
<b>V</b>	<b>68.48447</b>	<b>142,448</b>
<b>W</b>	<b>69.16932</b>	<b>143,872</b>
<b>X</b>	<b>69.86101</b>	<b>145,311</b>
<b>Y</b>	<b>70.55962</b>	<b>146,764</b>

**Benefits for Assistant Superintendent**

1 day of sick leave per month of contract  
 Vacation at established rate for 12 month employees  
 Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid  
 VRS Hybrid Disability if applicable

***All employee benefits are based on current School Board policy and are subject to amendment.***





**CITY OF SALEM SCHOOL DIVISION**

**SALEM CITY SCHOOLS  
2020 - 2021 ADMINISTRATOR SALARY SCALE**

Step		A3 210 Days	A4 260 Days	A5 260 Days	A7 260	A10 260 Days	A11 260 Days	A14 260 Days
		Elem School Assistant Principal	Middle School Assistant Principal	High School Assistant Principal	Supervisor; Elementary School Principal	Middle School Principal	Director; High School Principal	Assistant Superintendent
A	1	\$ 57,314	\$ 74,508	\$ 78,233	\$ 86,252	\$ 95,093	\$ 99,848	\$ 115,586
B	2	57,887	75,253	79,016	87,115	96,044	100,846	116,742
C	3	58,466	76,006	79,806	87,986	97,005	101,855	117,910
D	4	59,051	76,766	88,866	88,866	97,975	102,873	119,089
E	5	59,641	77,533	81,410	89,755	98,954	103,902	120,280
F	6	60,237	78,309	82,224	90,652	99,944	104,941	121,482
G	7	60,840	79,092	83,046	91,559	100,943	105,990	122,697
H	8	61,448	79,883	83,877	92,474	101,953	107,050	123,924
I	9	62,063	80,681	84,716	93,399	102,972	108,121	125,163
J	10	62,683	81,488	85,563	94,333	104,002	109,202	126,415
K	11	63,310	82,303	86,418	95,276	105,042	110,294	127,679
L	12	63,943	83,126	87,283	96,229	106,092	111,397	128,956
M	13	64,583	83,957	88,155	97,191	107,153	112,511	130,246
N	14	65,229	84,797	89,037	98,163	108,225	113,636	131,548
O	15	65,881	85,645	89,927	99,145	109,307	114,773	132,864
P	16	66,540	86,501	90,827	100,136	110,400	115,920	134,192
Q	17	67,205	87,366	91,735	101,138	111,504	117,079	135,534
R	18	67,877	88,240	92,652	102,149	112,619	118,250	136,889
S	19	68,556	89,123	93,579	103,170	113,745	119,433	138,258
T	20	69,241	90,014	95,460	104,202	114,883	120,627	139,641
U	21	69,934	90,914	94,514	105,244	116,032	121,833	141,037
V	22	70,633	91,823	96,414	106,297	117,192	123,052	142,448
W	23	71,339	92,741	97,378	107,360	118,364	124,282	143,872
X	24	72,053	93,669	98,352	108,433	119,548	125,525	145,311
Y	25	72,773	94,605	99,336	109,518	120,743	126,780	146,764

**Benefits for 12 month (260 day) employees**

Vacation at established rates for 12 month personnel  
 1 day of sick leave per month of contract  
 Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid  
 VRS Hybrid Disability if applicable

**Benefits for 210 day employees**

1 day of sick leave per month of contract  
 3 days of personal leave per contract year  
 Sick Leave Bank option after 1 year of service if a VRS Plan 1 or 2 member  
 Group health insurance available; employer contribution varies by coverage  
 Group dental insurance available; employer contribution varies by coverage  
 VRS life insurance premium paid  
 VRS Hybrid Disability if applicable

**NOTE: All employee benefits are based on current School Board policies and are subject to amendment.**